

# Idaho Counties Ratio Study 2006

This ratio study was completed in March, 2007, and generally used sales which occurred between October 1, 2005 and September 30, 2006, to test 2006 assessments. Because of sample shortages in several

counties and categories for which samples previously had been available, this time frame was expanded to include sales occurring several months on either side of the initial date parameters. This continues the practice of expanding samples to permit the most comprehensive ratio study to be conducted.

The 2006 study represents the first study completed using the procedures authorized under the revised provisions of property tax rule 131. Under these revisions, the median is used to test compliance for samples of five or more. Samples smaller than this quantity are not evaluated for equalization purposes. Assessment level compliance is tested with 90% confidence intervals. However, county reports contain a notation indicating any categories which would have failed to have been in compliance using an 80% confidence interval. Categories out of compliance based on 90% confidence intervals are subject to state equalization in 2007, unless 2007 values indicate compliance after completion of follow-up ratio studies. If 90% confidence intervals are in compliance, categories out of compliance based only on 80% confidence intervals will not be subject to state equalization unless this test is failed in three ratio studies. No categories currently are in this situation, although 28 categories in 20 counties failed 80% confidence based compliance for at least one year. More complete procedural information is found in the 2004 - 2005 Ratio Study Manual.

The 2006 ratio study shows 107 categories in 33 counties out of compliance with assessment level standards using 90% confidence intervals. These numbers are similar to the large number of noncomplying categories indicated in the 2005 ratio study. The 2006 results represent 26.7% noncompliance at the 90% level of confidence and an additional 7.0% non-compliance at the 80% level of confidence. This year's study includes analyses of 401 category combinations. (Note that Charts I and II show 361 categories because of combinations of commercial, manufactured housing, and certain rural residential tract property categories in the statewide report that were not made in the county reports used to determine compliance.) Prior to state board of equalization recommendations, follow-up studies will be done to test 2007 assessments in the non-complying categories.

In 2006, 56.1% of all categories tested failed general uniformity standards, while 57.1% failed vertical equity (price-related differential) standards. These results indicate uniformity that has worsened since 2005.

The number of categories studied this year was greater than the number studied in 2005. The ratio studies continue to include many separate studies for various manufactured housing categories with sales including land.

#### **Analysis:**

The statewide overall median level of assessment was similar to, but slightly lower than that noted in 2005 for most categories of property. Uniformity statistics were somewhat worse in nearly every category. These results are somewhat logical extensions of the rapidly appreciating property market and, to an extent, less predictable market experienced in many counties during the 2005 – 2006 period from which sales were obtained.

The number of available sales leveled statewide and declined in some major counties during this period. Sample sizes generally were quite adequate and this is a strong indicator of probable representativeness of most samples. Although we cannot control underlying economic conditions which influence the potential volume of available sales, we often use expanded time frames to address diminished sample sizes and attempt to maintain as many analyses as possible. It is critical to continue to focus attention on the sample size issue to achieve the greatest possible representativeness.

Frequently, time adjustments were used in the 2006 ratio study to ensure that sales prices and assessed values both represented value as of January 1, 2006. Use of such adjustments expands in times of more rapid property value appreciation, as at present.

For compliance reports, categories or counties with fewer than five sales are not included. Detailed statistical reports, showing statistical information by county by category, include analyses of samples with as few as three sales and show submittals of one or two sales in any category, without accompanying statistics.

#### **Changes for 2007 Ratio Study**

When the 2007 ratio study is completed in March, 2008, only primary categories will be tested for compliance with assessment level and uniformity standards, so the number of categories to be tested will decrease as no more than 5 categories will be tested in any county.

#### Chart I 2006 Ratio Study Summary Sales Received

Catagory	Counties	Tot	als	Changes 20	005/2006:
Category	Studied	2006	2005	Number	Percent
Urban Residential:			ja i		
Improved	44	24,868	26,609	(1,741)	-6.5%
Unimproved	38	1,970	2,661	(691)	-26.0%
Rural Residential:					
Subdivisions:					
Improved	39	4,206	4,364	(158)	-3.6%
Unimproved	39	2,400	2,377	23	1.0%
Tracts:					
Improved	41	1,404	2,075	(671)	-32.3%
Unimproved	33	838	999	(161)	-16.1%
Condominiums:					
Condominiums: (Cat 26)	9	413	381	32	8.4%
Condominiums: (Cat 27)	3	39	32	7	21.9%
Commercial:					
Urban:					
Improved	31	688	750	(62)	-8.3%
Unimproved	12	235	315	(80)	-25.4%
Rural:					
Improved	2	77	117	(40)	-34.2%
Unimproved	3	34	42	(8)	-19.0%
Manfactured Homes:			-	to the	
Manufactured Housing	29	1,036	1,004	32	3.2%
Manufactured Housing w/land	38	1,087	1,160	(73)	-6.3%
Totals:	361	39,295	42,886	(3,591)	-8.4%

Note: Counties studied may not match individual county reports because of commercial, rural tract, and manufactured housing category combinations.

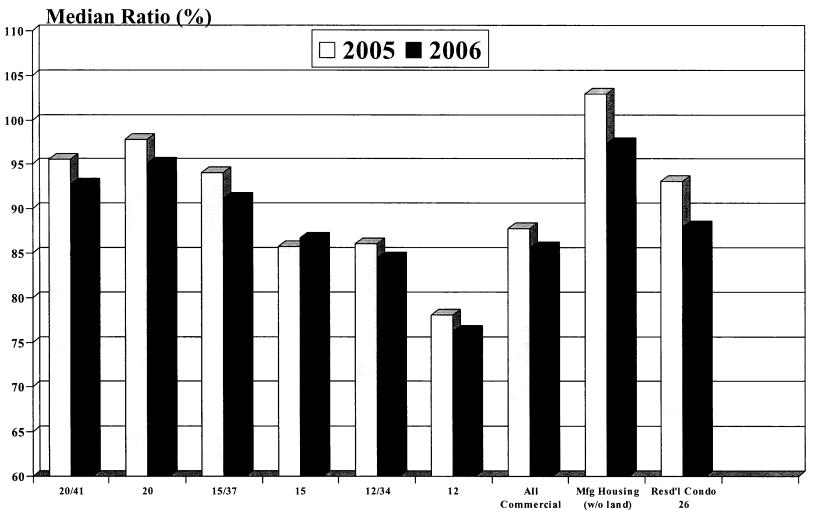
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# Chart II 2006 Final Ratio Study: Summary of Results

Catagory	Number of	Number	Assessme	nt Level:	Uniforn	nity:
Category	Counties*	in Sample	Median	Mean	COD	PRD
Urban Residential:	:'					
Improved	44	24,868	92.81	92.84	11.74	1.00
Unimproved	38	1,970	95.16	88.90	19.52	1.04
Rural Residential:						
Subdivisions:						
Improved	39	4,206	91.15	90.79	13.01	1.01
Unimproved	39	2,400	86.75	86.07	27.20	1.03
Tracts:						
Improved	41	1,404	84.49	86.03	19.04	1.03
Unimproved	33	838	76.29	80.68	35.56	1.13
Condominiums:						
Condominiums: (Cat 26)	9	413	87.97	86.28	13.05	1.03
Condominiums: (Cat 27)	3	39	92.43	92.02	16.75	1.04
Commercial:	a <u> </u>					
Urban:						
Improved	31	688	85.43	84.25	22.91	1.00
Unimproved	12	235	83.57	83.50	25.88	0.99
Rural:						
Improved	2	77	86.07	84.50	21.49	1.12
Unimproved	3	34	93.63	86.68	24.23	1.05
						: .
Manufactured Housing:					·	
Manufactured Housing	29	1,036	97.39	102.32	24.54	1.11
Manufactured Housing w/land	38	1,087	85.09	85.77	20.49	1.03
Totals:	361	39,295				

<sup>\*</sup> Number of counties based on those with at least five sales.

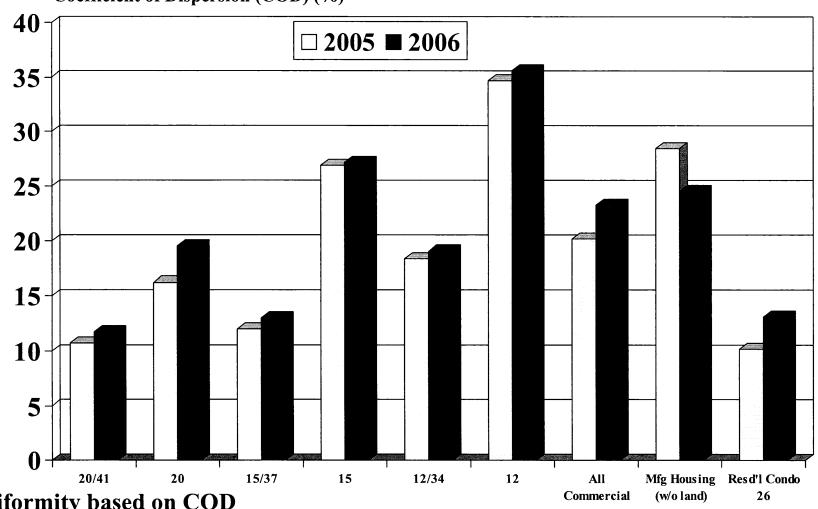
# Comparison of Ratio Study Level 2005 vs. 2006



Based on median using all sales in each category

# Comparison of Ratio Study Uniformity 2005 vs. 2006

Coefficient of Dispersion (COD) (%)



**Uniformity based on COD** 

Lower numbers equal better uniformity

# 20 Improved Improved Residential or MH on Urban Land

Date:	3/20/	200
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County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	11,531	2,622,368,489	2,807,521,756	93.29%	93.12%	92.52%	93.41%	0.99	9.80%	12.85%	Approx.100%
Adams	28	3,281,274	3,559,934	95.34%	95.47%	92.43%	92.17%	1.03	20.23%	24.73%	87.80%
Bannock	1,114	123,819,552	137,680,433	90.83%	91.67%	89.89%	89.93%	1.01	10.00%	14.29%	98.30%
Bear Lake	45	3,272,010	3,503,987	98.90%	95.81%	95.88%	93.38%	1.06	19.96%	24.30%	99.24%
Benewah	34	2,765,720	3,352,908	83.65%	79.32%	80.95%	82.49%	1.01	21.83%	26.10%	4.46%
Bingham	170	16,033,733	17,985,686	90.15%	89.40%	89.31%	89.15%	1.01	10.87%	13.56%	55.96%
Blaine	60	41,594,218	45,148,824	95.61%	96.35%	94.78%	92.13%	1.04	10.24%	13.26%	99.97%
Boise	35	4,224,820	4,448,680	95.98%	99.73%	94.36%	94.97%	1.01	13.90%	17.97%	97.93%
Bonner	183	45,907,620	45,308,709	102.23%	103.89%	99.19%	101.32%	1.01	17.61%	24.09%	Approx.100%
Bonneville	871	113,267,899	125,025,182	90.86%	90.80%	90.00%	90.60%	1.00	10.45%	13.69%	97.88%
Boundary	50	5,836,060	6,562,303	89.05%	85.85%	88.14%	88.93%	1.00	11.74%	14.88%	30.50%
Butte	11	471,840	554,117	89.53%	86.98%	87.88%	85.15%	1.05	16.35%	20.32%	46.47%
Camas	10	759,240	1,262,491	64.07%	66.13%	61.03%	60.14%	1.07	22.66%	31.32%	0.14%
Canyon	4,086	590,320,270	621,750,058	94.69%	96.79%	93.23%	94.94%	1.00	13.62%	17.37%	Approx.100%
Caribou	79	5,648,011	6,470,867	91.03%	83.55%	87.65%	87.28%	1.04	23.53%	28.63%	63.68%
Cassia	146	10,681,058	12,020,446	92.67%	90.67%	89.57%	88.86%	1.04	19.04%	26.50%	90.49%
Clark	6	466,990	484,000	94.45%	86.97%	89.12%	96.49%	0.98	25.22%	36.25%	45.99%
Clearwater	57	4,269,230	4,674,978	93.84%	92.86%	91.22%	91.32%	1.03	17.96%	24.36%	89.62%
Custer	26	1,637,150	2,042,090	83.49%	79.06%	82.01%	80.17%	1.04	17.53%	19.40%	2.55%
Elmore	454	52,642,275	59,881,774	87.50%	87.70%	86.93%	87.91%	1.00	8.14%	11.34%	0.00%
Franklin	50	4,664,423	5,479,148	86.16%	80.45%	84.23%	85.13%	1.01	19.12%	21.82%	7.35%
Fremont	52	4,144,750	5,531,127	77.20%	76.55%	75.94%	74.93%	1.03	15.24%	18.52%	0.00%
Gem	280	31,689,240	35,938,009	89.23%	88.17%	88.20%	88.18%	1.01	11.50%	16.18%	18.41%
Gooding	107	8,375,836	9,243,180	92.87%	91.11%	92.01%	90.62%	1.02	10.12%	14.20%	98.78%
Idaho	70	6,284,954	6,758,022	97.79%	97.42%	95.47%	93.00%	1.05	16.73%	22.37%	99.85%
Jefferson	95	9,571,624	10,073,585	95.10%	93.99%	94.63%	95.02%	1.00	7.68%	9.99%	Approx.100%
Jerome	101	8,262,630	9,885,219	86.69%	83.03%	84.73%	83.59%	1.04	16.56%	22.81%	4.55%
Kootenai	2,487	552,124,334	584,017,549	96.27%	95.96%	95.41%	94.54%	1.02	9.96%	13.56%	Approx.100%
Latah	170	24,976,233	28,899,138	87.36%	86.36%	85.84%	86.43%	1.01	14.25%	20.06%	2.44%
Lemhi	47	3,587,681	4,628,339	83.16%	82.92%	80.19%	77.52%	1.07	21.37%	27.36%	1.92%
Lewis	48	3,765,150	4,570,989	84.41%	84.68%	81.40%	82.37%	1.02	21.47%	25.89%	3.75%
Lincoln	17	1,223,370	1,584,494	84.95%	76.67%	81.65%	77.21%	1.10	24.11%	30.18%	21.36%
Madison	95	12,621,951	13,912,369	90.74%	91.22%	89.61%	90.72%	1.00	12.44%	16.02%	68.79%
Minidoka	142	9,922,462	10,537,414	96.41%	95.52%	94.79%	94.16%	1.02	13.65%	18.30%	Approx.100%
Nez Perce	564	69,777,461	79,726,408	89.72%	87.25%	88.34%	87.52%	1.03	12.94%	19.33%	34.83%
Oneida	16	994,000	1,151,800	90.61%	89.62%	88.48%	86.30%	1.05	19.40%	22.83%	54.50%
Owyhee	73	5,849,868	6,699,883	90.91%	88.73%	87.66%	87.31%	1.04	20.02%	26.34%	62.55%
Payette	314	29,830,300	36,530,193	84.40%	81.59%	83.06%	81.66%	1.03	13.97%	18.72%	0.00%
Power	38	2,783,445	3,326,548	85.55%	83.39%	84.24%	83.67%	1.02	13.08%	18.08%	3.75%
Shoshone	181	18,202,040	20,756,738	91.62%	89.89%	87.37%	87.69%	1.04	23.35%	32.73%	76.42%
Teton	19	4,061,561	4,494,119	88.63%	95.62%	86.68%	90.38%	0.98	11.79%	19.10%	36.44%
Twin Falls	710	78,244,181	92,911,916	85.38%	83.63%	84.05%	84.21%	1.01	13.30%	18.29%	0.00%
Valley	82	23,320,840	30,086,055	75.73%	73.44%	72.75%	77.51%	0.98	24.13%	28.71%	0.00%
Washington	114	10,065,260	11,115,669	93.94%	95.19%	91.57%	90.55%	1.04	13.72%	20.72%	98.46%

Statewide 24,868 4,573,609,220 4,927,097,726 92.84% 92.81% 98.39% 92.83% 1.00 11.74% 15.70% Approx.100%

# 20 Improved Improved Residential or MH on Urban Land

Date: 3/20/2007 Time: 8:09 AM

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	<u>Distribution</u>	Average Sale Price or Value (\$)
Ada	93.10%	93.47%	92.88%	93.32%	93.22%	93.59%	Non-Normal	243,476
Adams	87.75%	102.93%	87.32%	106.79%	83.10%	101.24%	Normal	127,140
Bannock	90.19%	91.47%	91.08%	92.39%	89.20%	90.67%	Non-Normal	123,591
Bear Lake	93.01%	104.79%	89.60%	107.55%	85.56%	101.20%	Normal	77,866
Benewah	77.49%	89.81%	72.08%	92.15%	75.57%	89.40%	Normal	98,615
Bingham	88.61%	91.69%	87.48%	91.20%	87.58%	90.72%	Non-Normal	105,798
Blaine	92.91%	98.30%	92.23%	100.00%	87.86%	96.39%	Normal	752,480
Boise	91.18%	100.77%	90.38%	105.96%	88.19%	101.74%	Normal	127,105
Bonner	99.24%	105.22%	99.04%	105.99%	98.08%	104.56%	Non-Normal	247,589
Bonneville	90.16%	91.55%	89.79%	92.09%	89.73%	91.46%	Non-Normal	1
Boundary	85.97%	92.13%	82.98%	89.10%	85.30%	92.57%	Normal	131,246
Butte	79.59%	99.47%	76.67%	114.39%	77.28%	93.03%	Normal	50,374
Camas	52.44%	75.70%	38.46%	84.55%	50.60%	69.68%	Normal	126,249
Canyon	94.27%	95.12%	96.40%	97.18%	94.50%	95.38%	Non-Normal	152,166
Caribou	86.21%	95.85%	79.78%	90.33%	82.96%	91.60%	Normal	81,910
Cassia	89.33%	96.02%	89.21%	94.58%	85.78%	91.93%	Non-Normal	82,332
Clark	66.28%	122.61%	N/A	N/A	72.85%	120.12%	Normal	80,667
Clearwater	88.86%	98.82%	83.29%	97.58%	87.01%	95.63%	Normal	82,017
Custer	78.06%	88.91%	71.63%	92.26%	75.16%	85.18%	Normal	78,542
Elmore	86.73%	88.26%	_86.82%	88.31%	87.04%	88.78%	Non-Normal	131,898
Franklin	81.79%	90.54%	77.41%	89.85%	80.42%	89.84%	Normal	109,583
Fremont	73.94%	80.46%	69.24%	79.95%	71.42%	78.45%	Normal	106,368
Gem	87.81%	90.65%	86.08%	89.49%	86.98%	89.37%	Non-Normal	128,350
Gooding	90.77%	94.97%	89.36%	93.82%	87.90%	93.33%	Non-Normal	86,385
Idaho	93.49%	102.09%	90.66%	100.33%	88.33%	97.67%	Normal	96,543
Jefferson	93.50%	96.70%	93.13%	96.03%	92.93%	97.10%	Normal	106,038
Jerome	83.45%	89.92%	80.72%	87.57%	79.69%	87.48%	Non-Normal	97,873
Kootenai	95.84%	96.70%	95.59%	96.51%	93.86%	95.22%	Non-Normal	234,828
Latah	85.15%	89.57%	82.24%	87.87%	84.62%	88.23%	Non-Normal	169,995
Lemhi	77.70%	88.61%	74.29%	90.32%	72.27%	82.76%	Normal	98,475
Lewis	79.22%	89.59%	76.57%	96.31%	76.61%	88.13%	Normal	95,229
Lincoln	74.09%	95.80%	69.56%	91.98%	66.42%	88.00%	Normal	93,206
Madison	88.29%	93.20%	87.56%	94.62%	88.19%	93.26%	Normal	146,446
Minidoka	93.97%	98.84%	93.80%	97.81%	91.48%	96.85%	Non-Normal	74,207
Nez Perce	88.52%	90.92%	86.40%	88.51%	86.55%	88.50%	Non-Normal	141,359
Oneida	81.54%	99.67%	71.94%	106.08%	78.56%	94.04%	Normal	71,988
Owyhee	86.30%	95.52%	83.46%	95.06%	81.82%	92.80%	Normal	91,779
Payette	82.93%	85.86%	79.78%	83.52%	80.23%	83.09%	Non-Normal	116,338
Power	81.43%	89.68%	79.49%	87.21%	80.42%	86.93%	Normal	87,541
Shoshone	87.95%	95.29%	85.20%	92.71%	84.43%	90.95%	Non-Normal	114,678
Teton	81.90%	95.37%	84.87%	97.27%	84.02%	96.73%	Normal	236,533
Twin Falls	84.42%	86.34%	82.66%	84.50%	83.27%	85.15%	Non-Normal	130,862
Valley	71.78%	79.68%	65.93%	79.49%	73.15%	81.87%	Normal	366,903
Washington	90.94%	96.94%	92.47%	97.01%	86.38%	94.72%	Non-Normal	97,506

Statewide 92.69% 92.99% 92.65% 93.00% 92.75% 92.90% Non-normal 198,130

Date: 3/20/2007 Time: 8:08 AM

# 20 Unimproved Unimproved Urban Residential Lots / Acres

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	(COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	779	72,441,800	80,737,821	94.97%	99.09%	93.05%	89.72%	1.06	12.44%	18.69%	Approx.100%
Adams	6	336,607	342,585	93.26%	98.37%	91.35%	98.26%	0.95	11.62%	19.83%	61.89%
Bannock	25	986,723	1,328,144	78.25%	84.76%	74.82%	74.29%	1.05	23.35%	28.88%	0.79%
Bear Lake	6	64,120	58,800	122.86%	122.39%	119.21%	109.05%	1.13	19.05%	26.68%	16.15%
Benewah	5	61,000	82,800	75.55%	80.00%	72.25%	73.67%	1.03	15.57%	28.47%	9.23%
Bingham	5	37,456	39,000	98.30%	93.64%	97.95%	96.04%	1.02	6.40%	9.70%	91.19%
Blaine	16	9,528,900	10,655,000	82.79%	86.56%	77.70%	89.43%	0.93	22.32%	33.05%	15.37%
Boise	18	329,070	581,760	<u>57.57%</u>	57.28%	56.35%_	56.56%	1.02	17.46%	21.03%	0.00%
Bonner	43	10,453,489	10,147,200	107.51%	96.83%	96.87%	103.02%	1.04	35.61%	46.50%	61.83%
Bonneville	85	2,572,620	3,161,311	81.52%	82.08%	79.64%	81.38%	1.00	15.39%	20.62%	0.00%
Boundary	12	157,042	260,947	64.48%	60.58%	61.64%	60.18%	1.07	23.43%	32.65%	0.07%
Butte											
Camas	8	100,820	222,000	45.43%	44.26%	45.25%	45.41%	1.00	6.92%	9.88%	0.00%
Canyon	218	8,806,510	10,001,288	91.41%	96.98%	87.50%	88.05%	1.04	18.80%	26.65%	80.23%
Caribou											
Cassia	8	67,818	73,198	_94.00%	96.43%	92.49%	92.65%	1.01	13.03%	18.16%	71.92%
Clark											
Clearwater	9	159709	224000	_71.71%	56.22%	67.75%	71.30%	1.01	38.40%	35.51%	3.07%
Custer	9	156,640	187,028	103.33%	90.55%	91.86%	83.75%	1.23	45.61%	51.23%	40.65%
Elmore	18	472,314	536,150	91.15%	96.30%	88.51%	88.09%	1.03	17.93%	23.08%	58.97%
Franklin											
Fremont	15	468,690	571,372	78.73%	74.74%	74.04%	82.03%	0.96	27.79%	35.25%	6.86%
Gem	60	2,057,300	2,187,815	95.33%	99.87%	94.53%	94.03%	1.01	7.60%	12.35%	99.98%
Gooding	9	128,477	154,655	83.59%	90.87%	81.92%	83.07%	1.01	12.08%	19.78%	13.86%
Idaho	6	99,505	145,200	100.10%	107.00%	81.42%	68.53%	1.46	38.25%	55.69%	32.11%
Jefferson	12	290,320	284,300	102.93%	100.21%	102.56%	102.12%	1.01	5.33%	9.38%	98.59%
Jerome	19	341,710	364,842	97.73%	103.18%	93.28%	93.66%	1.04	18.75%	28.37%	84.52%
Kootenai	181	13,305,822	19,083,860	84.39%	92.85%	78.83%	69.72%	1.21	22.43%	31.10%	0.20%
Latah	59	2,859,150	3,206,990	90.44%	97.66%	87.42%	89.15%	1.01	17.57%	24.67%	55.96%
Lemhi_	14	197,924	272,432	75.21%	71.23%	73.18%	72.65%	1.04	20.49%	23.50%	0.40%
Lewis	6	64,970	71,031	107.18%	106.55%	97.32%	91.47%	1.17	31.94%	48.92%	32.04%
Lincoln	5	209,730	290,000	97.16%	92.80%	94.68%	72.32%	1.34	18.55%	25.11%	57.35%
Madison	8	292,550	300,029	97.04%	100.00%	96.87%	97.51%	1.00	3.29%	6.14%	99.35%
Minidoka	12 38	140,083	163,536	94.51%	92.10%	91.70%	85.66%	1.10	18.48%	25.87%	70.69%
Nez Perce		1,277,293	1,855,166	81.14%	80.72%	78.43%	68.85%	1.18	19.96%	25.19%	0.37%
Oneida	1 10	15,940	23,000	00.440/	70.000/	50 500/	50.000/	4 4=	05.000/	07.000/	
Owyhee	16	187,685	352,650	62.44%	70.86%	53.58%	53.22%	1.17	25.69%	37.83%	0.02%
Payette	33	596,420	770,431	83.26%	77.78%	78.73%	77.41%	1.08	29.94%	32.77%	7.78%
Power	2	22,030	19,000	127.95%	127.95%	119.54%	115.95%	1.10	35.65%	50.42%	9.57%
Shoshone	18	437,913	912,200	53.82%	49.56%	45.53%	48.01%	1.12	44.46%	51.42%	0.00%
Teton	19	952,741	1,224,254	84.67%	94.15%	79.88%	77.82%	1.09	17.39%	28.74%	17.58%
Twin Falls	69	1,827,171	2,829,489	68.55%	63.01%	64.54%	64.58%	1.06	31.34%	36.38%	0.00%
Valley	81	9,854,970	13,259,930	72.79%	72.10%	67.01%	74.32%	0.98	34.74%	39.72%	0.00%
Washington	17	582,830	627,296	<u>98.46%</u>	100.04%	95.29%	92.91%	1.06	17.75%	23.45%	89.68%

Statewide 1,970 142,943,862 167,602,753 88.90% 95.16% 84.75% 85.29% 1.04 19.52% 28.01% 97.50%

Date: 3/20/2007 Time: 8:08 AM

#### 20 Unimproved Unimproved Urban Residential Lots / Acres

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	<u>Distribution</u>	Average Sale Price or Value (\$)
Ada	93.93%	96.02%	98.41%	99.40%	87.99%	91.45%	Non-Normal	103,643
Adams	78.04%	108.47%	70.72%	106.50%	66.89%	129.62%	Normal	57,098
Bannock	70.52%	85.98%	55.04%	97.10%	64.32%	84.27%	Normal	53,126
Bear Lake	95.90%	149.83%	N/A	N/A	87.54%	130.56%	Normal	9,800
Benewah	55.04%	96.05%			47.42%	99.92%	Normal	16,560
Bingham	89.21%	107.39%	N/A	N/A	89.09%	103.00%	Normal	7,800
Blaine	70.80%	94.78%	81.23%	94.44%	80.62%	98.25%	Normal	665,938
Boise	52.60%	62.54%	50.15%	63.71%	51.10%	62.03%	Normal	32,320
Bonner	94.97%	120.05%	91.43%	114.21%	91.33%	114.71%	Normal	235,981
Bonneville	78.52%	84.52%	76.47%	84.37%	77.27%	85.49%	Normal	
Boundary	53.56%	75.39%	47.67%	74.00%	46.22%	74.14%	Normal	21,746
Butte								
Camas	42.42%	48.44%	NA	NA	42.22%	48.61%	Normal	27,750
Canyon	88.70%	94.12%	94.21%	98.09%	84.83%	91.28%	Non-Normal	45,877
Caribou								
Cassia	82.56%	105.44%	NA	NA	82.76%	102.54%	Normal	9,150
Clark								
Clearwater	55.92%	87.49%	51.08%	99.70%	54.62%	87.98%	Normal	24,889
Custer	70.51%	136.14%	60.27%	181.35%	56.22%	111.29%	Normal	20,781
Elmore	82.52%	99.78%	77.14%	108.04%	76.42%	99.77%	Normal	29,786
Franklin								
Fremont	66.11%	91.34%	57.34%	93.94%	60.62%	103.44%	Normal	38,091
Gem	92.83%	97.83%	97.69%	100.26%	91.25%	96.82%	Non-Normal	36,464
Gooding	73.34%	93.84%	67.91%	94.34%	70.20%	95.95%	Normal	17,184
Idaho	54.25%	145.96%	34.98%	159.96%	23.23%	113.83%	Normal	24,200
Jefferson	97.92%	107.93%	97.56%	105.26%	98.10%	106.13%	Normal	23,692
Jerome	86.70%	108.76%	93.59%	108.95%	84.38%	102.94%	Normal	19,202
Kootenai	81.18%	87.60%	85.40%	96.34%	57.32%	82.13%	Non-Normal	105,436
Latah	85.66%	95.22%	88.58%	100.26%	83.98%	94.33%	Normal	54,356
Lemhi	66.84%	83.57%	63.55%	94.02%	64.32%	80.99%	Normal	19,459
Lewis	64.05%	150.31%	56.04%	169.34%	54.23%	128.70%	Normal	11,839
Lincoln	73.90%	120.42%	N/A	N/A	55.74%	88.90%	Normal	58,000
Madison	93.04%	101.03%	NA	NA	93.90%	101.11%	Normal	37,504
Minidoka	81.84%	107.19%	77.21%	102.57%	71.84%	99.48%	Normal	13,628
Nez Perce	75.68%	86.59%	72.13%	89.74%	56.94%	80.76%	Normal	48,820
Oneida								
Owyhee	52.09%	72.79%	53.86%	79.17%	39.49%	66.96%	Normal	22,041
Payette	75.45%	91.07%	66.35%	103.35%	69.54%	85.28%	Normal	23,346
Power			_				Normal	9,500
Shoshone	42.47%	65.16%	44.74%	73.37%	34.35%	61.66%	Normal	50,678
Teton	74.99%	94.34%	83.06%	98.18%	63.51%	92.13%	Normal	64,434
Twin Falls	63.61%	73.49%	55.07%	69.28%	60.67%	68.48%	Normal	41,007
Valley	67.50%	78.07%	60.70%	81.22%	68.13%	80.51%	Normal	163,703
Washington	88.68%	108.24%	82.01%	114.17%	78.21%	107.62%	Normal	36,900

Statewide 87.98% 89.83% 94.00% 96.06% 83.10% 87.47% Non-normal 85,078

Date: 3/20/2007 Time: 8:09 AM

## 15 Improved Improved Residential or Declared MH on Rural Subdivided Land

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	(COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	2,000	461,140,899	508,511,791	91.63%	91.91%	90.86%	90.68%	1.01	9.60%	12.80%	Approx.100%
Adams	12	3,624,263	3,592,823	100.91%	102.27%	99.69%	100.88%	1.00	11.04%	17.14%	92.62%
Bannock	36	7,452,200	8,805,809	86.16%	87.92%	85.08%	84.63%	1.02	12.18%	15.78%	4.46%
Bear Lake	11	1,748,450	1,990,339	87.98%	86.50%	87.60%	87.85%	1.00	7.05%	9.74%	22.65%
Benewah	10	1,407,430	1,527,078	98.82%	83.86%	94.73%	92.16%	1.07	23.07%	35.73%	60.36%
Bingham	24	2,495,746	3,123,949	88.27%	82.65%	85.46%	79.89%	1.10	19.15%	28.87%	37.09%
Blaine	19	16,720,520	18,971,106	92.51%	97.86%	91.54%	88.14%	1.05	9.96%	14.28%	79.06%
Boise	110	23,015,190	25,010,584	92.64%	90.55%	90.55%	92.02%	1.01	16.53%	21.35%	91.92%
Bonner	158	57,401,626	59,610,465	99.74%	95.67%	96.75%	96.29%	1.04	19.18%	26.13%	Approx.100%
Bonneville	175	27,445,815	30,986,236	90.82%	91.98%	89.88%	88.57%	1.03	10.84%	14.40%	79.67%
Boundary	14	2,410,810	2,334,817	108.62%	102.30%	106.97%	103.25%	1.05	13.53%	18.11%	59.96%
Butte											
Camas	7	595,499	1,046,500	55.50%	50.35%	53.63%	56.90%	0.98	24.71%	28.71%	0.06%
Canyon	508	125,195,670	134,584,135	92.12%	95.93%	89.98%	93.02%	0.99	16.48%	20.82%	99.36%
Caribou	10	1,025,467	1,170,700	88.62%	87.01%	87.61%	87.59%	1.01	12.77%	16.23%	38.34%
Cassia	15	2,380,933	2,602,146	95.53%	90.47%	93.87%	91.50%	1.04	14.15%	21.38%	83.59%
Clark											
Clearwater	13	1,135,254	1,164,050	106.64%	101.60%	103.10%	97.53%	1.09	22.66%	26.56%	63.37%
Custer	10	1,145,330	1,313,996	98.11%	89.76%	95.11%	87.16%	1.13	23.13%	27.23%	72.24%
Elmore	56	8,663,156	10,620,772	84.12%	85.12%	82.74%	81.57%	1.03	12.46%	18.28%	0.21%
Franklin	8	888,640	1,432,400	60.35%	63.80%	57.33%	62.04%	0.97	19.65%	31.59%	0.15%
Fremont	65	12,993,653	14,817,955	86.29%	83.71%	83.52%	87.69%	0.98	20.22%	26.50%	9.51%
Gem	44	7,606,590	9,169,898	84.52%	83.26%	83.94%	82.95%	1.02	9.83%	11.84%	0.00%
Gooding	12	1,762,269	2,105,860	85.06%	83.42%	84.63%	83.68%	1.02	7.96%	10.51%	4.11%
Idaho	24	3,300,704	4,187,866	82.39%	84.59%	81.03%	78.82%	1.05	14.88%	18.42%	1.10%
Jefferson	101	19,160,783	20,111,525	95.52%	96.66%	95.31%	95.27%	1.00	5.11%	6.55%	Approx.100%
Jerome	32	4,797,160	6,151,222	77.95%	79.31%	77.02%	77.99%	1.00	11.91%	15.59%	0.00%
Kootenai	349	134,057,829	152,500,666	91.45%	91.54%	90.13%	87.91%	1.04	12.88%	16.99%	95.91%
Latah	9	1,518,876	1,779,148	90.23%	84.63%	88.38%	85.37%	1.06	15.82%	23.40%	50.10%
Lemhi	27	3,929,941	5,477,993	75.02%	78.23%	73.56%	71.74%	1.05	13.71%	18.89%	0.00%
Lewis	1	73,610	134,000								
Lincoln	2	242,160	289,000	83.92%	83.92%	83.85%	83.79%	1.00	4.07%	5.76%	12.42%
Madison	17	2,928,166	2,971,173	95.93%	93.03%	94.49%	98.55%	0.97	14.47%	17.99%	91.03%
Minidoka	13	1,733,639	1,966,157	92.63%	92.71%	91.70%	88.17%	1.05	11.36%	14.53%	75.23%
Nez Perce	11	2,925,674	3,377,264	87.26%	84.54%	86.81%	86.63%	1.01	5.71%	11.60%	19.56%
Oneida	3	505,563	734,000	72.40%	64.61%	71.42%	68.88%	1.05	13.95%	20.87%	6.65%
Owyhee	24	4,406,092	5,727,737	75.65%	71.96%	74.27%	76.93%	0.98	15.36%	19.43%	0.00%
Payette	23	3,365,070	4,141,810	83.46%	83.94%	82.66%	81.25%	1.03	10.77%	14.45%	0.82%
Power	7	717,947	958,800	78.14%	79.65%	76.47%	74.88%	1.04	16.29%	23.16%	6.52%
Shoshone	37	4,256,472	5,167,679	80.20%	81.27%	76.38%	82.37%	0.97	23.37%	29.28%	0.55%
Teton	27	8,053,681	9,669,982	85.01%	87.89%	84.08%	83.29%	1.02	12.61%	14.86%	2.51%
Twin Falls	61	10,353,124	14,604,042	73.31%	72.19%	72.28%	70.89%	1.03	13.62%	17.12%	0.00%
Valley	109	37,212,470	43,976,382	86.23%	85.67%	82.96%	84.62%	1.02	21.76%	27.78%	4.95%
Washington	12	1,956,260	2,043,689	96.73%	97.37%	95.64%	95.72%	1.01	10.75%	14.92%	92.85%

Statewide 4,206 1,013,750,631 1,130,463,544 90.79% 91.15% 89.34% 89.68% 1.01 13.01% 17.73% 100.00%

Date: 3/20/2007 15 Improved
Time: 8:09 AM Improved Residential or Declared MH on Rural Subdivided Land

	1	Mean				<del></del>		T
	Mean Lower	Upper	<u>Median</u>	<u>Median</u>	<u>Meighted</u>	<u>Weighted</u>		Average
County	Confidence	Confidence	<u>Lower</u>	<u>Upper</u>	Mean Lower	Mean Upper	Distribution	<u>Sale</u>
<u>Jounty</u>	Interval (90%)	Interval	Confidence	Confidence	Confidence	<u>Confidence</u>	<u>Distribution</u>	Price or
	111091 Val (90 /6)	(90%)	Interval (90%)	Interval (90%)	Interval (90%)	interval (90%)		<u>Value (\$)</u>
Ada	91.20%	92.06%	91.40%	92.31%	90.07%	91.30%	Non-Normal	254,256
Adams	91.94%	109.88%	87.95%	104.42%	90.82%	110.93%	Normal	299,402
Bannock	82.43%	89.89%	81.39%	92.51%	78.83%	90.42%	Normal	244,606
Bear Lake	83.30%	92.66%	85.54%	94.37%	82.35%	93.35%	Normal	180.940
Benewah	78.35%	119.28%	77.97%	116.56%	78.45%	105.88%	Normal	152,708
Bingham	79.35%	97.18%	75.49%	88.76%	74.12%	85.66%	Normal	130,165
Blaine	87.25%	97.77%	81.39%	99.02%	79.84%	96.43%	Normal	998,479
Boise	89.54%	95.74%	87.68%	94.53%	88.07%	95.97%	Non-Normal	227,369
Bonner	96.33%	103.15%	92.99%	97.75%	92.57%	100.02%	Non-Normal	377,281
Bonneville	89.20%	92.45%	90.21%	94.37%	85.81%	91.34%	Non-Normal	
Boundary	99.31%	117.93%	100.41%	118.55%	91.01%	115.49%	Normal	166,773
Butte								,
Camas	43.80%	67.20%	N/A	N/A	42.09%	71.71%	Normal	149.500
Canyon	90.72%	93.52%	93.68%	97.15%	91.49%	94.56%	Non-Normal	264,929
Caribou	80.28%	96.95%	78.09%	96.17%	80.20%	94.99%	Normal	117,070
Cassia	86.24%	104.82%	83.61%	101.88%	82.66%	100.33%	Normal	173,476
Clark								
Clearwater	92.64%	120.64%	91.13%	129.23%	79.82%	115.23%	Normal	89,542
Custer	82.62%	113.59%	71.31%	136.16%	78.77%	95.55%	Normal	131,400
Elmore	80.74%	87.50%	82.80%	86.98%	77.79%	85.35%	Normal	189.657
Franklin	47.58%	73.13%	37.31%	72.03%	47.97%	76.11%	Normal	179,050
Fremont	81.62%	90.95%	78.06%	87.58%	79.26%	96.11%	Normal	227,969
Gem	82.04%	87.00%	79.96%	86.25%	80.25%	85.65%	Normal	208,407
Gooding	80.42%	89.70%	78.89%	93.43%	78.19%	89.17%	Normal	175,488
Idaho	77.08%	87.70%	68.42%	94.09%	72.04%	85.59%	Normal	174,494
Jefferson	94.50%	96.54%	95.08%	97.40%	93.88%	96.66%	Non-Normal	199,124
Jerome	74.42%	81.49%	73.17%	82.72%	72.82%	83.15%	Normal	192,226
Kootenai	90.08%	92.82%	90.00%	93.44%	86.32%	89.49%	Non-Normal	436,965
Latah	77.13%	103.32%	77.04%	99.46%	79.44%	91.30%	Normal	197,683
Lemhi	70.37%	79.67%	69.70%	83.29%	63.27%	80.21%	Normal	202,889
Lewis								
Lincoln							Normal	144,500
Madison	88.63%	103.24%	88.42%	107.46%	89.22%	107.88%	Normal	174,775
Minidoka	85.97%	99.28%	87.56%	101.04%	77.69%	98.66%	Normal	151,243
Nez Perce	81.73%	92.79%	81.89%	88.72%	79.67%	93.59%	Normal	307,024
Oneida	46.93%	97.88%	N/A	N/A	51.65%	86.11%	Normal	244,667
Owyhee	70.51%	80.79%	69.69%	82.14%	70.37%	83.48%	Normal	238,656
Payette	79.14%	87.78%	76.10%	87.37%	75.69%	86.80%	Normal	180,079
Power	64.85%	91.43%	60.41%	90.86%	63.49%	86.27%	Normal	136,971
Shoshone	73.84%	86.55%	70.34%	93.76%	76.11%	88.62%	Normal	139,667
Teton	80.86%	89.16%	76.96%	94.30%	74.93%	91.64%	Normal	358,147
Twin Falls	70.67%	75.96%	67.84%	75.87%	67.40%	74.39%	Normal	239,411
Valley	82.46%	90.01%	79.65%	91.26%	80.05%	89.18%	Non-Normal	403,453
Washington	89.25%	104.22%	92.77%	108.42%	89.74%	101.70%	Normal	170,307

Statewide 90.38% 91.20% 90.77% 91.62% 89.16% 90.19% Normal 268,774

Date: 3/20/2007 Time: 8:08 AM

# 15 Unimproved Unimproved Rural Residential Subdivision Lots / Acres

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	<u>Mean</u> <u>Ratio</u>	Median Ratio	Geometric Mean Ratio	<u>Weighted</u> <u>Mean Ratio</u>	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	194	26,220,300	31,164,769	93.88%	92.22%	89.43%	84.13%	1.12	26.43%	30.19%	97.13%
Adams	45	5,175,360	6,289,191	92.51%	93.56%	88.06%	82.29%	1.12	20.89%	29.32%	73.24%
Bannock	20	689,452	706,953	93.14%	92.49%	91.14%	97.52%	0.96	16.17%	20.61%	76.30%
Bear Lake	37	1,426,450	1,702,220	86.27%	83.11%	81.38%	83.80%	1.03	28.07%	34.25%	22.06%
Benewah	43	1,346,886	1,830,963	72.80%	65.87%	64.37%	73.56%	0.99	42.17%	48.61%	0.00%
Bingham	2	25,500	32,000	78.77%	78.77%	78.16%	79.69%	0.99	12.45%	17.60%	87.49%
Blaine	18	7,734,130	8,881,548	86.39%	89.55%	82.37%	87.08%	0.99	22.36%	29.18%	32.29%
Boise	212	8,933,940	12,723,935	79.48%	76.99%	75.06%	70.21%	1.13	28.37%	35.10%	0.00%
Bonner	259	36,730,656	40,169,111	105.72%	98.89%	94.32%	91.44%	1.16	38.13%	45.35%	92.51%
Bonneville	49	1,606,338	2,056,683	82.64%	82.47%	79.26%	78.10%	1.06	23.25%	27.75%	1.22%
Boundary	17	744,960	1,038,982	84.63%	74.86%	79.71%	71.70%	1.18	30.15%	35.31%	23.33%
Butte			7					.,,,			
Camas	9	257.845	406,000	70.10%	61.00%	65.04%	63.51%	1.10	36.39%	42.80%	3.89%
Canyon	137	9.996.110	15,112,311	70.70%	65.70%	65.86%	66.15%	1.07	33.96%	37.42%	0.00%
Caribou			, , , , , ,								0.0070
Cassia	7	103,200	106,260	98.89%	94.77%	98.29%	97.12%	1.02	6.13%	12.78%	91.44%
Clark								.,,,_	50,575		
Clearwater	6	200.616	274,400	74.00%	71.15%	71.35%	73.11%	1.01	24.86%	29.72%	6.24%
Custer	26	992,480	1.347.597	86.29%	91.40%	83.24%	73.65%	1.17	19.37%	25.60%	20.02%
Elmore	62	1.850.658	2,966,458	74.75%	69.51%	69.49%	62.39%	1.20	34.61%	38.04%	0.00%
Franklin	5	86.118	225,500	50.48%	32.63%	40.42%	38.19%	1.32	84.18%	71.65%	2.50%
Fremont	213	9,195,310	11,221,736	87.83%	85.70%	84.38%	81.94%	1.07	22.08%	28.04%	9.85%
Gem	7	433,100	713,000	65.66%	61.90%	64.20%	60.74%	1.08	17.77%	22.77%	0.24%
Gooding	12	318,040	450,750	70.95%	64.11%	68.72%	70.56%	1.01	22.74%	27.60%	0.31%
Idaho	110	4,754,278	5,305,743	91.38%	90.91%	88.36%	89.61%	1.02	18.87%	24.84%	73.57%
Jefferson	128	3,610,270	3.791.377	97.34%	97.52%	96.58%	95.22%	1.02	8.85%	12.28%	Approx.100%
Jerome	18	367,880	763,781	50.15%	45.48%	49.17%	48.17%	1.04	17.21%	21.66%	0.00%
Kootenai	199	41,502,618	50,265,697	79.68%	89.26%	71.21%	82.57%	0.96	25.16%	37.49%	0.00%
Latah	6	153,871	171,000	91.77%	94.33%	85.40%	89.98%	1.02	21.59%	34.38%	44.37%
Lemhi	28	798,368	1.086.597	89.69%	89.28%	82.42%	73.47%	1.22	32.56%	40.84%	47.89%
Lewis	6	131,970	176,961	75.07%	75.78%	74.96%	74.58%	1.01	3.57%	5.85%	0.02%
Lincoln	1.	24,500	45,000		, , , , , , ,				0.0770	0.0070	0.0270
Madison	6	162,514	191,000	88.71%	94.52%	86.08%	85.09%	1.04	19.31%	25.34%	41.26%
Minidoka	9	226,403	254,578	92.51%	87.37%	90.44%	88.93%	1.04	16.99%	22.02%	62.29%
Nez Perce	21	851,000	996,475	85.85%	84.52%	85.10%	85.40%	1.01	9.35%	13.45%	5.77%
Oneida	8	187,824	210,800	92.95%	91.34%	90.02%	89.10%	1.04	25.01%	26.67%	58.03%
Owvhee	57	1.828.223	2.967.782	61.16%	63.08%	52.67%	61.60%	0.99	38.40%	47.40%	0.00%
Payette	20	662,520	964,761	76.21%	69.77%	73.56%	68.67%	1.11	24.24%	27.26%	0.39%
Power	5	93,630	124,316	86.34%	77.17%	81.64%	75.32%	1.15	30.32%	37.74%	31.70%
Shoshone	42	2,561,171	2,859,690	83.73%	94.50%	78.79%	89.56%	0.93	18.78%	29.40%	4.95%
Teton	130	18,083,233	20,402,587	92.36%	94.22%	89.60%	88.63%	1.04	17.50%	23.59%	89.07%
Twin Falls	32	1,037,450	1,708,722	65.60%	66.25%	62.23%	60.71%	1.08	26.19%	32.95%	0.00%
Valley	189	25,837,170	32,045,823	82.21%	84.28%	78.01%	80.63%	1.02	24.21%	31.24%	0.00%
Washington	5	102,550	212,500	72.21%	92.14%	47.93%	48.26%	1.50	41.59%	70.29%	15.28%

Statewide 2,400 229,291,562 274,730,426 86.07% 86.75% 80.08% 83.46% 1.03 27.20% 35.91% 0.00%

Date: 3/20/2007 Time: 8:08 AM

# 15 Unimproved Unimproved Rural Residential Subdivision Lots / Acres

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	<u>Distribution</u>	Average Sale Price or Value (\$)
Ada	90.54%	97.23%	83.33%	96.99%	79.70%	88.57%	Non-Normal	160,643
Adams	85.86%	99.16%	89.78%	98.93%	72.33%	92.25%	Normal	139,760
Bannock	85.72%	100.56%	82.39%	105.03%	88.41%	106.63%	Normal	35,348
Bear Lake	78.28%	94.26%	74.30%	93.75%	72.84%	94.76%	Normal	46,006
Benewah	63.92%	81.68%	58.82%	83.24%	59.86%	87.26%	Normal	42,581
Bingham							Normal	16,000
Blaine	71.78%	101.00%	62.48%	108.69%	68.08%	106.08%	Normal	888,155
Boise	76.33%	82.63%	72.75%	81.71%	66.59%	73.84%	Non-Normal	60,019
Bonner	100.82%	110.63%	93.33%	106.07%	84.40%	98.48%	Non-Normal	155,093
Bonneville	77.25%	88.03%	74.98%	93.04%	70.27%	85.94%	Normal	
Boundary	71.97%	97.29%	65.19%	102.04%	58.27%	85.14%	Normal	61,117
Butte				_				9 171 111
Camas	51.50%	88.70%	44.45%	99.10%	49.56%	77.46%	Normal	45,111
Canyon	66.99%	74.42%	59.50%	71.80%	61.38%	70.91%	Non-Normal	110,309
Caribou								112127
Cassia	89.61%	108.17%	N/A	N/A	88.95%	105.29%	Normal	15,180
Clark								10,100
Clearwater	55.91%	92.09%	51.93%	100.93%	53.45%	92.77%	Normal	45,733
Custer	78.90%	93.69%	78.35%	98.22%	61.06%	86.24%	Normal	51,831
Elmore	68.81%	80.69%	57.48%	77.04%	57.35%	67.42%	Normal	47,846
Franklin	15.99%	84.97%	N/A	N/A	9.16%	67.22%	Normal	45,100
Fremont	85.06%	90.61%	82.65%	88.45%	76.85%	87.04%	Non-Normal	52,684
Gem	54.68%	76.64%	53.83%	84.14%	50.31%	71.18%	Normal	101,857
Gooding	60.79%	81.10%	57.14%	93.33%	61.47%	79.64%	Normal	37,563
ldaho	87.82%	94.94%	88.89%	93.34%	86.01%	93.20%	Non-Normal	48,234
Jefferson	95.60%	99.08%	95.43%	98.79%	92.21%	98.24%	Non-Normal	29,620
Jerome	45.70%	54.61%	43.00%	53.65%	44.47%	51.86%	Normal	42,432
Kootenai	76.19%	83.16%	83.56%	91.69%	79.32%	85.81%	Non-Normal	252,591
Latah	65.82%	117.73%	53.60%	121.80%	72.71%	107.25%	Normal	28,500
Lemhi	77.90%	101.48%	70.08%	99.54%	58.15%	88.80%	Normal	38.807
Lewis	71.46%	78.68%	69.88%	79.19%	61.94%	87.21%	Normal	29,494
Lincoln							Normal	45,000
Madison	70.22%	107.20%	N/A	N/A	65.49%	104.69%	Normal	31,833
Minidoka	79.88%	105.13%	70.03%	106.45%	73.55%	104.31%	Normal	28,286
Nez Perce	81.51%	90.20%	82.61%	. 90.35%	77.21%	93.60%	Normal	47,451
Oneida	76.34%	109.56%	NA	NA	71.61%	106.59%	Normal	26,350
Owyhee	54.84%	67.47%	49.12%	70.34%	54.73%	68.47%	Normal	52,066
Payette	68.18%	84.24%	63.21%	96.15%	59.33%	78.01%	Normal	48,238
Power	55.27%	117.42%	52.81%	130.73%	53.42%	97.22%	Normal	24.863
Shoshone	77.49%	89.98%	87.96%	96.45%	84.29%	94.83%	Non-Normal	68,088
Teton	89.21%	95.50%	91.67%	97.60%	84.35%	92.92%	Non-Normal	156,943
Twin Falls	59.31%	71.88%	48.58%	74.04%	54.35%	67.08%	Normal	53,398
Valley	79.13%	85.28%	79.10%	87.14%	76.33%	84.92%	Non-Normal	169,555
Washington	23.82%	120.60%	N/A	N/A	0.57%	95.95%	Normal	42,500

Statewide 85.03% 87.11% 85.69% 88.24% 81.87% 85.06% Normal 114,471

#### 12 Improved Improved Rural Residential Tracts and Other Rural Residential

Date:	3/20/2007
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County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	53	14,727,551	20,734,562	73.71%	73.77%	71.68%	71.03%	1.04	19.15%	23.65%	0.00%
Adams	6	775,644	1,051,639	76.36%	80.63%	74.95%	73.76%	1.04	9.96%	18.92%	3.33%
Bannock	25	3,997,527	4,695,750	84.40%	86.37%	82.81%	85.13%	0.99	14.14%	18.97%	4.66%
Bear Lake	10	660,100	790,295	84.62%	84.96%	83.76%	83.53%	1.01	11.71%	14.83%	10.39%
Benewah	11	1,771,755	1,905,000	89.05%	87.66%	82.89%	93.01%	0.96	29.06%	38.49%	42.93%
Bingham	40	4,116,331	4,990,303	84.23%	83.30%	83.63%	82.49%	1.02	9.85%	12.29%	0.00%
Blaine	1	511,730	850,000	_							
Boise	16	2,564,250	3,031,929	86.35%	88.80%	84.55%	84.57%	1.02	15.53%	20.27%	20.84%
Bonner	149	40,941,464	46,140,878	95.65%	95.30%	90.52%	88.73%	1.08	25.04%	32.34%	98.68%
Bonneville	35	4,115,273	5,403,011	77.74%	80.70%	76.36%	76.17%	1.02	15.06%	18.64%	0.00%
Boundary	41	6,857,645	7,934,459	88.02%	88.53%	85.87%	86.43%	1.02	16.43%	22.04%	25.46%
Butte	9	726,680	1,114,848	75.18%	55.19%	70.45%	65.18%	1.15	40.78%	39.98%	8.45%
Camas						-					
Canyon	200	37,376,440	45,195,874	84.17%	84.81%	81.72%	82.70%	1.02	19.63%	23.57%	0.00%
Caribou	7	717,790	882,182	86.65%	85.38%	83.90%	81.37%	1.06	17.18%	25.01%	33.38%
Cassia	37	5,106,666	5,835,217	90.94%	87.51%	89.48%	87.51%	1.04	14.91%	18.66%	62.93%
Clark	,										
Clearwater	7	801,749	871,000	98.97%	101.15%	92.11%	_92.05%	1.08	25.80%	38.81%	48.21%
Custer	8	830,070	1,090,178	76.08%	74.11%	74.42%	76.14%	1.00	18.15%	21.76%	2.42%
Elmore	21	2,833,877	3,512,856	82.28%	79.27%	81.14%	80.67%	1.02	13.41%	17.43%	1.14%
Franklin	16	1,148,746	1,341,329	87.62%	87.24%	86.63%	85.64%	1.02	11.49%	15.12%	24.15%
Fremont	18	2,559,580	3,183,673	80.45%	78.66%	79.36%	80.40%	1.00	13.29%	17.04%	0.44%
Gem	82	13,080,670	16,349,078	82.26%	78.18%	81.16%	80.01%	1.03	13.70%	17.09%	0.00%
Gooding	28	3,235,080	3,868,832	86.81%_	85.11%	85.04%	83.62%	1.04	16.60%	20.61%	17.70%
Idaho	29	4,221,266	5,241,644	88.24%	81.35%	84.88%	80.53%	1.10	22.79%	30.05%	36.15%
Jefferson	45	6,154,466	7,046,724	86.76%	86.39%	86.08%	87.34%	0.99	10.28%	12.73%	2.44%
Jerome	18	2,134,764	2,886,000	72.85%	70.44%	70.55%	73.97%	0.98	19.30%	27.46%	0.10%
Kootenai	124	50,913,615	56,898,384	91.99%	90.46%	90.32%	89.48%	1.03	14.47%	19.98%	88.49%
Latah	13	2,456,017	2,961,809	84.62%	79.15%	83.45%	82.92%	1.02	14.08%	17.97%	11.31%
Lemhi	20	3,619,804	4,623,730	91.15%	79.89%	86.15%	78.29%	1.16	30.11%	36.70%	54.97%
Lewis	5	482,160	753,500	65.42%	60.97%	64.32%	63.99%	1.02	15.59%	21.46%	0.77%
Lincoln	8	1,051,633	1,145,651	92.14%_	92.44%	88.87%	91.79%	1.00	22.73%	28.01%	54.38%
Madison	20	3,007,175	3,337,668	90.49%	86.70%	88.54%	90.10%	1.00	17.81%	21.53%	54.37%
Minidoka	75	7,120,742	8,207,832	89.64%	90.99%	87.57%	86.76%	1.03	16.18%	21.30%	43.25%
Nez Perce	17	2,638,745	2,912,308	94.96%	98.69%	92.53%	90.61%	1.05	15.32%	21.68%	82.80%
Oneida	7	797,435	906,000	84.90%	87.03%	83.18%	88.02%	0.96	14.75%	20.51%	22.94%
Owyhee	34	4,358,058	5,630,019	82.95%	76.51%	79.36%	77.41%	1.07	24.85%	28.97%	4.36%
Payette	39	5,690,640	7,895,930	74.95%	73.04%	74.01%	72.07%	1.04	12.31%	16.42%	0.00%
Power	7	816,335	948,300	91.83%	80.69%	89.12%	86.08%	1.07	21.87%	28.37%	51.34%
Shoshone	28	3,144,623	3,512,677	91.68%	84.93%	86.50%	89.52%	1.02	28.26%	37.03%	59.84%
Teton	5	932,060	1,454,000	65.56%	64.57%	63.44%	64.10%	1.02	17.88%	26.70%	1.54%
Twin Falls	58	8,782,348	11,040,638	83.70%	81.10%	82.06%	79.55%	1.05	16.27%	20.25%	0.23%
Valley	12	4,956,370	5,938,770	77.14%	76.60%	76.40%	_83.46%	0.92	12.61%	14.60%	0.11%
Washington	20	2,313,020	2,953,327	79.52%	79.61%	78.61%	78.32%	1.02	11.64%	15.24%	0.05%

Statewide 1,404 265,047,894 317,067,803 86.03% 84.49% 83.50% 83.59% 1.03 19.04% 24.76% Approx.100%

#### 12 Improved Improved Rural Residential Tracts and Other Rural Residential

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	<u>Distribution</u>	Average Sale Price or Value (\$)
Ada	69.77%	77.65%	66.55%	78.79%	66.84%	75.22%	Normal	391,218
Adams	64.48%	88.24%	58.48%	86.67%	58.96%	88.55%	Normal	175.273
Bannock	78.92%	89.88%	78.10%	94.32%	78.86%	91.40%	Normal	187.830
Bear Lake	77.34%	91.89%	68.03%	97.96%	73.18%	93.87%	Normal	79,030
Benewah	70.33%	107.78%	57.32%	115.50%	71.59%	114.42%	Normal	173,182
Bingham	81.54%	86.92%	79.37%	85.41%	79.42%	85.56%	Normal	124,758
Blaine								, , , , , , , , , , , , , , , , , , , ,
Boise	78.67%	94.02%	74.93%	95.49%	73.24%	95.91%	Normal	189,496
Bonner	91.48%	99.82%	87.91%	99.45%	83.46%	94.00%	Non-Normal	309,670
Bonneville	73.71%	81.77%	70.23%	85.28%	72.21%	80.12%	Normal	
Boundary	83.03%	93.00%	81.96%	91.97%	81.52%	91.34%	Normal	193,523
Butte	56.54%	93.82%	54.05%	104.76%	53.25%	77.11%	Normal	123,872
Camas						1111111		
Canyon	81.87%	86.48%	80.83%	87.91%	80.04%	85.36%	Non-Normal	225.979
Caribou	70.73%	102.57%	72.00%	102.36%	63.96%	98.77%	Normal	126,026
Cassia	86.35%	95.52%	81.93%	96.42%	82.96%	92.07%	Normal	157,709
Clark						<u> </u>		101,100
Clearwater	70.77%	127.18%	N/A	N/A	69.55%	114.54%	Normal	124,429
Custer	64.98%	87.17%	62.93%	94.11%	67.09%	85.19%	Normal	136,272
Elmore	76.88%	87.68%	76.82%	84.78%	74.96%	86.39%	Normal	167,279
Franklin	81.81%	93.42%	81.44%	97.42%	74.03%	97.25%	Normal	83.833
Fremont	74.82%	86.07%	73.49%	85.59%	75.25%	85.55%	Normal	176,871
Gem	79.70%	84.81%	76.36%	81.39%	77.70%	82.32%	Normal	199,379
Gooding	81.05%	92.57%	77.74%	91.04%	78.22%	89.01%	Normal	138,173
Idaho	79.86%	96.61%	75.39%	89.87%	74.91%	86.16%	Normal	180,746
Jefferson	84.05%	89.47%	80.96%	89.78%	84.67%	90.01%	Normal	156,594
Jerome	64.65%	81.06%	63.55%	72.82%	65.37%	82.57%	Normal	160,333
Kootenai	89.27%	94.70%	87.60%	92.87%	86.51%	92.45%	Non-Normal	458,858
Latah	77.11%	92.14%	72.16%	90.37%	74.94%	90.90%	Normal	227.831
Lemhi	78.21%	104.08%	69.32%	105.56%	69.67%	86.91%	Normal	231,187
Lewis	52.03%	78.80%	53.73%	85.94%	52.24%	75.74%	Normal	150,700
Lincoln	74.85%	109.43%	NA.	NA	74.18%	109.40%	Normal	143,206
Madison	82.95%	98.02%	78.65%	106.05%	81.74%	98.45%	Normal	166,883
Minidoka	86.01%	93.27%	88.26%	95.82%	81.60%	91.91%	Normal	109,438
Nez Perce	86.24%	103.67%	83.57%	105.34%	79.97%	101.24%	Normal	171,312
Oneida	72.11%	97.68%	66.53%	99.69%	71.24%	104.79%	Normal	129,429
Owyhee	76.17%	89.73%	72.25%	88.03%	69.47%	85.35%	Normal	165,589
Payette	71.70%	78.19%	70.56%	75.06%	68.07%	76.07%	Normal	202,460
Power	72.70%	110.97%	72.31%	113.66%	73.58%	98.59%	Normal	135,471
Shoshone	80.76%	102.61%	75.09%	95.33%	80.37%	98.67%	Normal	125,453
Teton	48.87%	82.24%	42.08%	85.40%	45.72%	82.49%	Normal	290,800
Twin Falls	80.04%	87.36%	76.50%	85.97%	76.13%	82.96%	Normal	190,356
Valley	71.30%	82.98%	64.58%	90.53%	77.84%	89.08%	Normal	494,898
Washington	74.83%	84.20%	74.57%	85.90%	72.72%	83.92%	Normal	147,666

Date: 3/20/2007

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Statewide 85.10% 86.97% 83.49% 85.35% 82.49% 84.70% Non-normal 225,832

12 or 18 Unimproved - Combined May include Land Categories 12 or 18

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	12	5,429,000	9,177,750	68.36%	67.06%	65.90%	59.15%	1.16	23.28%	27.72%	0.00%
Adams	5	209,485	276,480	98.42%	106.43%	92.00%	75.77%	1.30	27.94%	38.32%	75.49%
Bannock	13	459,192	608,900	81.47%	77.50%	77.53%	75.41%	1.08	27.55%	31.69%	88.49%
Bear Lake	12	294,900	394,400	85.98%	86.15%	81.61%	74.77%	1.15	28.09%	32.25%	69.50%
Benewah	38	1,148,062	1,399,977	86.54%	80.56%	75.98%	82.01%	1.06	44.37%	49.69%	30.94%
Bingham	9	149,000	214,000	75.39%	63.33%	72.89%	69.63%	1.08	27.19%	27.99%	98.12%
Blaine	1	260000	300,000								
Boise	30	1,881,240	2,551,680	83.05%	80.06%	76.54%	73.73%	1.13	33.00%	39.88%	12.98%
Bonner	157	19,471,838	25,480,167	91.15%	85.09%	81.16%	76.42%	1.19	38.55%	48.85%	62.64%
Bonneville	1	12,298	26,670								
Boundary	31	1,138,335	1,867,493	66.00%	53.65%	60.78%	60.96%	1.08	40.74%	43.26%	0.00%
Butte	7	77,310	119,500	75.74%	69.00%	69.08%	64.69%	1.17	35.43%	46.93%	99.46%
Camas	6	230,000	326,700	92.88%	85.70%	84.28%	70.40%	1.32	40.19%	48.62%	82.38%
Canyon	46	6,876,350	7,004,334	92.95%	97.37%	90.94%	98.17%	0.95	13.00%	18.97%	87.21%
Caribou											
Cassia	8	104,683	117,000	92.02%	92.50%	86.28%	89.47%	1.03	24.33%	36.71%	93.45%
Clark											
Clearwater	10	403,889	584,232	79.77%	80.52%	77.04%	69.13%	1.15	20.58%	26.50%	93.70%
Custer	24	958,970	1,250,873	84.37%	73.04%	79.68%	76.66%	1.10	31.20%	35.70%	82.12%
Elmore	17	453,118	742,500	73.14%	80.00%	64.99%	61.03%	1.20	38.30%	49.29%	97.32%
Franklin											
Fremont	15	747,910	812,412	95.64%	96.67%	89.84%	92.06%	1.04	24.17%	32.83%	96.25%
Gem	53	3,386,240	5,103,165	70.63%	66.80%	68.23%	66.36%	1.06	22.73%	27.45%	0.00%
Gooding	8.	294,780	394,500	83.06%	82.31%	80.82%	74.72%	1.11	22.14%	24.74%	83.15%
Idaho	45	1,696,347	2,336,423	84.76%	85.96%	76.32%	72.60%	1.17	31.83%	41.18%	15.69%
Jefferson	2	32,710	49,500	69.70%	69.70%	61.62%	66.08%	1.05	46.73%	66.09%	89.25%
Jerome	7.	114,865	236,676	64.26%	40.68%	55.88%	48.53%	1.32	70.83%	57.75%	96.71%
Kootenai	110	14,971,243	23,004,739	78.99%	71.28%	71.36%	65.08%	1.21	37.77%	48.99%	0.14%
Latah	7	387,260	698,500	60.48%	54.66%	55.81%	55.44%	1.09	31.00%	47.31%	99.68%
Lemhi	8	245,523	453,500	56.42%	59.20%	54.58%	54.14%	1.04	20.47%	26.24%	0.00%
Lewis											
Lincoln											
Madison	2	43,892	46,500	102.22%	102.22%	98.60%	94.39%	1.08	26.36%	37.28%	61.41%
Minidoka	9	187,580	193,735	99.91%	100.00%	97.03%	96.82%	1.03	18.30%	25.47%	88.30%
Nez Perce	31	1,226,805	1,430,883	92.43%	91.51%	88.98%	85.74%	1.08	22.14%	26.95%	70.67%
Oneida	3	50,790	85,000	64.57%	72.58%	62.69%	59.75%	1.08	15.17%	27.75%	99.31%
Owyhee	33	1,026,395	1,714,962	60.85%	57.91%	53.16%	59.85%	1.02	39.99%	47.88%	0.00%
Payette	14	569,100	820,570	77.11%	74.68%	74.38%	69.35%	1.11	23.90%	28.11%	98.71%
Power	1	15,000	46,500								
Shoshone	12	320,685	840,668	41.43%	31.97%	36.08%	38.15%	1.09	53.29%	59.23%	0.00%
Teton	11	1,167,620	1,762,376	62.00%	60.00%	56.82%	66.25%	0.94	34.99%	43.16%	0.00%
Twin Falls	17	824,724	1,112,531	84.25%	78.19%	80.53%	74.13%	1.14	24.56%	32.66%	80.78%
Valley	7	889,750	1,501,528	70.73%	57.91%	64.70%	59.26%	1.19	37.02%	51.45%	99.79%
Washington	16	474,340	800,500	56.10%	57.75%	48.23%	59.26%	0.95	34.50%	45.45%	0.00%

Statewide 838 68,231,229 95,887,823 80.68% 76.29% 73.22% 71.16% 113.39% 35.56% 43.69% 0.00%

#### 12 or 18 Unimproved - Combined May include Land Categories 12 or 18

	Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)
Ada	58.54%	78.19%	45.99%	86.54%	39.44%	78.87%	Normal	764,813
Adams	62.46%	134.38%	N/A	N/A	37.84%	113.70%	Normal	55,296
Bannock	68.71%	94.23%	60.00%	95.67%	61.94%	88.88%	Normal	46,838
Bear Lake	71.61%	100.36%	56.80%	115.64%	56.61%	92.93%	Normal	32,867
Benewah	75.06%	98.01%	59.86%	102.97%	69.13%	94.88%	Normal	36,841
Bingham	62.31%	88.48%	57.83%	102.17%	58.74%	80.51%	Normal	23,778
Blaine								300,000
Boise	72.78%	\$0.93	\$0.63	\$0.97	\$0.63	\$0.85	Normal	85,056
Bonner	85.30%	96.99%	80.05%	88.33%	69.91%	82.93%	Normal	162,294
Bonneville			2212270					26,670
Boundary	57.29%	74.70%	47.42%	76.47%	53.18%	68.73%	Normal	60,242
Butte	49.64%	101.85%	N/A	N/A	41.20%	88.19%	Normal	17,071
Camas	55.73%	130.03%	N/A	N/A	49.48%	91.32%	Normal	54,450
Canyon	88.68%	97.23%	93.01%	100.00%	92.55%	103.79%	Normal	152,268
Caribou	00.007,0		00.0170	100.0070	02.0070	100.7070	110111101	102,200
Cassia	69.39%	114.65%	NA	NA	73.61%	105.33%	Normal	14,625
Clark	00.007,0	11110070			7 0.0 1 70	100.0070		11,020
Clearwater	67.52%	92.03%	61.46%	100.07%	47.40%	90.87%	Normal	58,423
Custer	73.83%	94.90%	65.61%	97.83%	66.34%	86.99%	Normal	52,120
Elmore	57.87%	88.41%	40.00%	95.65%	46.34%	75.71%	Normal	43,676
Franklin	07.07,0	00.1170	10.0070	- 00.0070	10.0178	70.7170	110111101	10,010
Fremont	81.36%	109.91%	76.19%	117.58%	75.69%	108.43%	Normal	54.161
Gem	66.25%	75.01%	60.02%	72.24%	62.71%	70.00%	Normal	96,286
Gooding	69.29%	96.83%	NA	NA NA	56.65%	92.79%	Normal	49,313
Idaho	76.20%	93.32%	76.07%	97.79%	62.25%	82.96%	Normal	51,921
Jefferson	7 0.2070	00.0270	1 0.07 70	0070	02.2070	02.0070	Normal	24,750
Jerome	37.01%	91.51%	N/A	N/A	31.40%	65.66%	Normal	33.811
Kootenai	72.92%	85.05%	66.61%	76.53%	60.51%	69.64%	Non-normal	209,134
Latah	39.47%	81.49%	N/A	N/A	46.26%	64.63%	Normal	99,786
Lemhi	46.50%	66.34%	NA NA	NA NA	45.06%	63.22%	Normal	56,688
Lewis	10.0070	00.0170	1	10.	10.0078	00.2270	Homman	00,000
Lincoln					<del></del>			
Madison							Normal	23,250
Minidoka	84.13%	115.69%	70.62%	132.00%	88.20%	105.45%	Normal	21,526
Nez Perce	84.84%	100.03%	82.69%	103.16%	77.28%	94.19%	Normal	46,158
Oneida	34.37%	94.77%	N/A	N/A	25.38%	94.13%	Normal	28,333
Owyhee	52.51%	69.19%	47.00%	66.67%	52.14%	67.56%	Normal	51,969
Payette	66.85%	87.37%	55.81%	91.31%	58.03%	80.68%	Normal	58,612
Power	00.0070	07.5770	33.0170	31.3170	30.0370	00.0070	INOITIAI	46.500
Shoshone	28.70%	54.15%	24.19%	55.70%	31.39%	44.90%	Normal	70,056
Teton	47.38%	76.63%	40.00%	85.01%	49.11%	83.39%	Normal	160,216
Twin Falls	72.59%	95.90%	67.85%	90.54%	65.74%	82.52%	Normal	65,443
Valley	44.00%	97.45%	N/A	N/A	39.53%	78.99%	Normal	214,504
Washington	44.93%	67.28%	48.77%	75.56%	49.20%	69.31%	Normal	50,031

Statewide 78.68% 82.68% 73.98% 79.49% 67.59% 74.72% Non-normal 114,425

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada											
Adams											
Bannock	14	2,187,664	2,541,871	87.01%	87.82%	85.84%	86.07%	1.01	12.37%	16.51%	22.50%
Bear Lake	2	445,430	705,000	63.26%	63.26%	63.26%	63.18%	1.00	0.21%	0.30%	0.14%
Benewah				-							
Bingham											
Blaine											
Boise											
Bonner			·								
Bonneville											
Boundary									-		
Butte											
Camas		-							·	-	
Canyon											
Caribou											
Cassia											
Clark											
Clearwater											
Custer							1				
Elmore							-				
Franklin											
Fremont	-										
Gem											
Gooding											
Idaho	2	83,150	129,900	64.83%	64.83%	63.97%	64.01%	1.01	16.29%	23.04%	5.41%
Jefferson	-										
Jerome					1						
Kootenai											
Latah		1									
Lemhi											
Lewis											
Lincoln											
Madison											,
Minidoka	·										
Nez Perce											· · · · · · · · · · · · · · · · · · ·
Oneida											
Owyhee								<b>T</b>			
Payette								<u> </u>			†
Power								<del>                                     </del>			
Shoshone					<del> </del>						
Teton	1	429,766	695,000		<u> </u>	<u> </u>	1				
Twin Falls		1	333,000								
Valley		,									
Washington											

Statewide 19 3,146,010 4,071,771 80.85% 79.21% 85.18% 77.26% 1.05 16.54% 20.47% 1.34%

PAGE: 2

		Mean	Madian	Madian	Mainband	Malabia	<del></del> -	
	Mean Lower	Upper	<u>Median</u> Lower	Median Upper	<u>Meighted</u> Mean Lower	<u>Weighted</u> Mean Upper		Average Sale
<u>County</u>	Confidence	Confidence	Confidence	Confidence	Confidence	Confidence	<b>Distribution</b>	Price or
	Interval (90%)	<u>Interval</u>		Interval (90%)		Interval (90%)		Value (\$)
		(90%)	iiiteivai (5076)	IIILOI VAI (90 /6)	interval (90 /6)	illel vai (30 /0)		value (3)
Ada								
Adams								
Bannock	80.21%	93.81%	79.36%	98.78%	78.61%	93.52%	Normal	181,562
Bear Lake							Normal	352,500
Benewah								
Bingham								
Blaine		_						
Boise								
Bonner								
Bonneville								
Boundary								
Butte								
Camas								
Canyon								
Caribou								
Cassia								
Clark								
Clearwater								
Custer			_					
Elmore								
Franklin								
Fremont								
Gem								
Gooding								
Idaho							Normal	64,950
Jefferson								
Jerome				·				
Kootenai				i			_	
Latah							_	
Lemhi								
Lewis							-	
Lincoln		***			<b>†</b>			
Madison								1
Minidoka								
Nez Perce								
Oneida								
Owyhee	<u> </u>							<del>                                     </del>
Payette	1			-	1			
Power	1		-		<u> </u>	-		
Shoshone				1	<del> </del>	† <del></del> -		
Teton				<u> </u>		-	·	<u> </u>
Twin Falls								<del>†</del>
Valley	1							
Washington	<del> </del>	<del> </del>		<del>                                     </del>	<del> </del>			

Statewide 74.27% 87.43% 64.66% 90.53% 69.58% 84.95% Normal 214,304

Date: 3/20/2007 Time: 8:08 AM

#### 18 Unimproved Unimproved Other Rural Land

<u>County</u>	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada											
Adams	5	209,485	276,480	98.42%	106.43%	92.00%	75.77%	1.30	27.94%	38.32%	41.26%
Bannock	6	235,880		_71.52%	68.75%	68.19%	66.46%	1.08	29.05%	33.28%	5.26%
Bear Lake	5	165,030	229,000	90.50%	99.69%	85.86%	72.07%	1.26	22.39%	32.89%	40.52%
Benewah		-:-									
Bingham	L										
Blaine											
Boise											
Bonner	157	19,471,838	25,480,167	91.15%	85.09%	81.16%	76.42%	1.19	38.55%	48.85%	62.55%
Bonneville										<del>-</del>	
Boundary											
Butte											
Camas											
Canyon	21	4,943,440	4,818,034	100.25%	99.85%	99.88%	102.60%	0.98	6.81%	8.88%	Approx.100%
Caribou										-	
Cassia											
Clark											
Clearwater											
Custer		-								-	
Elmore											
Franklin											
Fremont	5	277,630	337,199	85.39%	88.54%	77.45%	82.33%	1.04	28.06%	41.01%	29.57%
Gem						-			-		
Gooding											
Idaho	38	1,427,682	1,918,720	85.67%	86.87%	77.41%	74.41%	1.15	29.75%	38.90%	20.90%
Jefferson											
Jerome											
Kootenai					_						
Latah	6	357,260	673,500	50.56%	54.42%	49.12%	53.05%	0.95	16.32%	24.68%	0.03%
Lemhi											
Lewis	·					-					
Lincoln											
Madison						_		i			
Minidoka											
Nez Perce											
Oneida								Ì			
Owyhee	33	1,026,395	1,714,962	60.85%	57.91%	53.16%	59.85%	1.02	39.99%	47.88%	0.00%
Payette											
Power											
Shoshone						_					
Teton	8	1,044,120	1,428,376	69.09%	69.90%	64.06%	73.10%	0.95	28.79%	39.45%	3.15%
Twin Falls	1	272,412	412,989								
Valley		-,	,					· · · · · ·	-	-	
Washington						-		1			

Statewide

285

29,431,172

37,644,327 85.62%

85.08%

76.49%

78.18%

1.10 35.03%

46.16%

0.00%

18 Unimproved Unimproved Other Rural Land

Date: 3/20/2007 Time: 8:08 AM

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	<u>Distribution</u>	Average Sale Price or Value (\$)
Ada								
Adams	62.46%	134.38%	54.41%	134.12%	1.84%	149.70%	Normal	55,296
Bannock	51.94%	91.11%	46.51%	99.36%	47.02%	85.91%	Normal	59,150
Bear Lake	62.11%	118.88%	N/A	N/A	38.22%	105.91%	Normal	45,800
Benewah			*					
Bingham								
Blaine								
Boise								
Bonner	85.30%	96.99%	80.05%	88.33%	69.91%	82.93%	Non-Normal	162,294
Bonneville								
Boundary							·	
Butte								
Camas								
Canyon	96.90%	103.61%	95.58%	102.83%	97.21%	108.00%	Normal	229,430
Caribou								
Cassia_								
Clark								
Clearwater								
Custer								
Elmore								
Franklin								
Fremont	52.00%	118.77%	N/A	N/A	40.14%	124.52%	Normal	67,440
Gem								
Gooding					-			
Idaho	76.78%	94.56%	77.97%	99.86%	61.29%	87.53%	Normal	50,493
Jefferson								1
Jerome								
Kootenai								
Latah	40.29%	60.82%	34.53%	62.52%	44.60%	61.49%	Normal	112,250
Lemhi								, , , , , ,
Lewis			-					
Lincoln							-	
Madison					-		-	
Minidoka								
Nez Perce	1					-		
Oneida					\ <u></u>			l
Owyhee	52.51%	69.19%	47.00%	66.67%	52.14%	67.56%	Normal	51,969
Payette	1	20			<del></del>	07.0070		0.,000
Power			-					
Shoshone		-						l
Teton	50.83%	87.36%	45.62%	85.27%	53.86%	92.34%	Normal	178,547
Twin Falls	00.00,0	31.0073	10.02,0	00.2.70	00.0070	- QZ.O 1 /0	Normal	412,989
Valley							Homia	112,000
Washington								

Statewide 81.77% 89.47% 80.05% 87.50% 73.15% 83.21% Normal 132,085

Date: 3/21/2007 Time: 7:14 AM

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	139	131,420,055	152,842,891	88.10%	91.05%	85.78%	85.98%	1.02	17.05%	22.91%	13.36%
Adams	4	688,431	904,000	71.80%	78.07%	69.45%	76.15%	0.94	14.68%	26.82%	97.13%
Bannock	39	11,224,493	14,523,750	71.37%	70.46%	69.06%	77.28%	0.92	21.85%	25.95%	0.00%
Bear Lake	5	453,090	513,900	103.09%	102.28%	98.32%	88.17%	1.17	21.11%	30.66%	68.79%
Benewah	8	769,340	1,159,000	79.26%	76.25%	73.22%	66.38%	1.19	30.82%	42.34%	99.53%
Bingham	6	533,114	539,100	91.07%	91.11%	88.21%	98.89%	0.92	19.79%	27.94%	96.64%
Blaine	7	7013130	8,098,750	82.36%	77.17%	77.34%	86.60%	0.95	30.23%	35.36%	99.41%
Boise	1	133,210	225,000								
Bonner	13	4,029,932	5,699,900	66.82%	61.17%	62.95%	70.70%	0.95	32.14%	35.72%	0.00%
Bonneville	21	7,279,287	11,964,670	80.35%	85.06%	76.29%	60.84%	1.32	25.18%	32.05%	95.73%
Boundary	5	683,600	995,380	74.12%	65.62%	72.16%	68.68%	1.08	22.01%	26.56%	96.48%
Butte	2	65,180	84,500	82.11%	82.11%	76.83%	77.14%	1.06	35.29%	49.91%	83.40%
Camas											
Canyon	6.7	32,792,717	35,227,266	92.77%	94.51%	91.64%	93.09%	1.00	9.99%	14.89%	94.95%
Caribou				_	_						
Cassia	1.1	1,060,416	1,293,020	86.03%	87.47%	85.29%	82.01%	1.05	10.74%	13.85%	86.65%
Clark											
Clearwater	7	432,441	436,500	96.35%	87.43%	91.55%	99.07%	0.97	26.62%	37.26%	84.38%
Custer	3	281,270		109.92%	113.64%	109.72%	109.66%	1.00	4.30%	7.29%	50.80%
Elmore	9	948,678	1,758,500	70.25%	56.45%	64.34%	53.95%	1.30	43.26%	46.02%	96.71%
Franklin	11_	384,900									
Fremont	5	295,760		65.57%	69.13%	64.73%	67.37%	0.97	13.01%	17.60%	0.00%
Gem	16	1,865,740		77.52%	70.20%	74.79%	77.80%	1.00	24.58%	28.42%	98.84%
Gooding	13	1,036,177	1,103,000	96.22%	97.76%	95.25%	93.94%	1.02	10.35%	14.18%	5.05%
ldaho	11	1,264,887	1,476,000	94.23%	79.27%	84.52%	85.70%	1.10	41.11%	48.62%	87.49%
Jefferson	4	733,168		99.85%	97.53%	99.73%	98.43%	1.01	3.53%	5.85%	0.00%
Jerome	10	1,392,540		85.00%	89.75%	81.47%	84.83%	1.00	17.06%	27.94%	74.86%
Kootenai	81	41,747,779		83.47%	78.14%	80.20%	82.98%	1.01	23.75%	28.19%	0.63%
Latah	32	14,936,814	19,273,818	76.93%	79.11%	73.16%	77.50%	0.99	24.27%	30.46%	0.08%
Lemhi	5	645,991	705,000	95.54%	100.17%	92.65%	91.63%	1.04	19.66%	27.42%	89.25%
Lewis	7	626,028		71.06%	76.97%	66.81%	67.25%	1.06	27.68%	36.74%	97.26%
Lincoln	1	162,370		04.740/							
Madison	13	4,421,571	5,106,000	84.74%	83.16%	84.14%	86.60%	0.98	9.71%	12.39%	96.48%
Minidoka	. 9	2,451,948		87.49%	69.88%	81.05%	76.74%	1.14	39.15%	42.17%	96.71%
Nez Perce	29	7,500,138		98.56%	92.30%	95.60%	100.02%	0.99	19.43%	27.25%	98.93%
Oneida	4	383,738		89.71%	86.92%	87.66%	76.29%	1.18	20.89%	24.89%	96.56%
Owyhee Payette	<del></del>	1,143,782 1,143,427	1,648,000 1,422,674	74.69%	83.22%	68.37%	69.40%	1.08	32.90%	41.50%	97.93%
Payette	11 3	1,143,427		83.51% 97.73%	89.90%	80.28% 95.56%	80.37%	1.04	17.95%	26.51%	83.65%
Shoshone	24	3,265,217	5,766,472	60.35%	98.47% 56.01%		92.58% 56.62%	1.06	16.81%	25.42%	80.51%
Teton		3,205,217	5,700,472	00.35%	30.01%	56.38%	30.02%	1.07	31.96%	40.28%	0.00%
Twin Falls	25	3,908,590	5,262,715	79.42%	71.73%	76.51%	74.27%	1.07	25.24%	28.17%	99.11%
Valley	8	8,920,779		89.18%	80.95%	81.27%	101.22%	0.88	42.02%	46.46%	92.36%
Washington	12	2,329,140	2,533,429	99.99%	93.33%	96.61%	91.94%	1.09	22.55%	26.16%	90.82%

Statewide 688 300,605,868 358,104,275 84.25% 85.43% 80.56% 83.94% 100.37% 22.91% 29.09% 0.00%

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)
Ada	85.28%	90.92%	87.33%	93.47%	80.14%	91.82%	Normal	1,099,589
Adams	49.14%	94.45%	N/A	N/A	55.99%	96.32%	Normal	226,000
Bannock	66.50%	76.25%	60.53%	78.83%	64.26%	90.31%	Normal	372,404
Bear Lake	72.95%	133.22%	N/A	N/A	57.99%	118.34%	Normal	102,780
Benewah	56.78%	101.74%	NA NA	NA	50.48%	82.28%	Normal	144,875
Bingham	70.14%	112.00%	N/A	N/A	79.99%	117.79%	Normal	89.850
Blaine	60.97%	103.74%	N/A	N/A	63.78%	109.41%	Normal	1,156,964
Boise			1,	1				225,000
Bonner	55.02%	78.62%	46.51%	87.00%	54.05%	87.35%	Normal	438,454
Bonneville	70.65%	90.04%	64.30%	96.54%	53.58%	68.10%	Normal	569,746
Boundary	55.35%	92.89%	N/A	N/A	57.46%	79.90%	Normal	199,076
Butte	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					1,019,070	Normal	42,250
Camas	-							1,
Canyon	89.99%	95.54%	92.81%	97.87%	90.30%	95.88%	Normal	525,780
Caribou								<del> </del> _
Cassia	79.52%	92.55%	75.62%	95.13%	75.73%	88.29%	Normal	117,547
Clark								
Clearwater	69.98%	122.72%	N/A	N/A	60.83%	137.31%	Normal	62,357
Custer	96.42%	123.42%	N/A	N/A	95.92%	123.39%	Normal	85,500
Elmore	50.21%	90.30%	40.20%	116.00%	41.59%	66.30%	Normal	195,389
Franklin								325,000
Fremont	54.57%	76.58%	N/A	N/A	55.70%	79.04%	Normal	87,800
Gem	67.86%	87.17%	62.73%	90.96%	66.42%	89.18%	Normal	149,881
Gooding	89.48%	102.96%	91.62%	106.00%	88.19%	99.69%	Normal	84,846
Idaho	69.20%	119.26%	70.00%	111.11%	68.98%	102.41%	Normal	134,182
Jefferson	92.98%	106.73%	N/A	N/A	94.89%	101.96%	Normal	186,225
Jerome	71.24%	98.77%	46.27%	100.03%	78.05%	91.60%	Normal	164,165
Kootenai	79.17%	87.77%	74.73%	85.15%	78.98%	86.98%	Normal	621,115
Latah	70.11%	83.74%	62.95%	91.08%	61.33%	93.67%	Normal	602,307
Lemhi	70.57%	120.52%	N/A	N/A	69.13%	114.13%	Normal	141,000
Lewis	51.88%	90.23%	N/A	N/A	50.20%	84.31%	Normal	132,983
Lincoln	70.550/	90.020/	79.57%	04.000/	70.450/	02.749/	Namal	229,000 392,769
Madison	79.55%	89.93%	79.57% 53.60%	91.02% 132.97%	79.45% 62.61%	93.74%	Normal	392,769
Minidoka	64.61%	110.36%				90.88%	Normal	
Nez Perce	90.08%	107.05%	87.67%	103.06%	86.89%		Normal	258,582
Oneida	63.44%	115.98%	N/A	N/A	55.10%	97.48%	Normal	125,750
Owyhee	61.56%	87.81%	47.97%	95.17%	51.64%	87.17%	Normal	96,941
Payette	71.41%	95.60%	63.47% N/A	97.41% N/A	71.82%	88.93%	Normal	129,334
Power	55.85%	139.61%			64.76%	120.40%	Normal	85,333
Shoshone Teton	51.85%	68.86%	43.69%	65.09%	49.43%	63.82%	Normal	240,270
Twin Falls	71.76%	87.07%	63.07%	97.15%	63.36%	85.17%	Normal	210,509
Valley	61.42%	116.94%	NA	NA	66.62%	135.83%	Normal	1,101,607
Washington	86.43%	113.55%	75.17%	124.53%	83.39%	100.49%	Normal	211,119

Statewide 82.71% 85.79% 83.04% 88.28% 81.02% 86.87% Normal 520,500

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County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	45	30,036,100	32,343,180	88.66%	87.43%	86.21%	92.87%	0.95	19.54%	23.33%	33.24%
Adams	1	53,640									
Bannock	11	892,100		78.22%	86.96%	74.35%	69.73%	1.12	20.04%	31.09%	94.63%
Bear Lake											
Benewah	1	99,740	200,000								
Bingham											
Blaine											
Boise											
Bonner	3	345,840	560,000	60.36%	70.08%	58.54%	61.76%	0.98	13.99%	28.08%	0.00%
Bonneville	6	563,388	778,668	81.02%	93.34%	77.87%	72.35%	1.12	16.63%	28.32%	83.15%
Boundary		1	,								
Butte						***				<u> </u>	
Camas											
Canyon	35	17,351,345	18,367,972	99.17%	96.62%	97.34%	94.47%	1.05	15.34%	19.27%	99.73%
Caribou											
Cassia	1	54,000	60,000			_					
Clark											
Clearwater											
Custer											
Elmore	1	70,288	135,000								
Franklin											
Fremont	2	69,700	50,000	139.40%	139.40%	139.40%	139.40%	1.00	0.00%	0.00%	#DIV/0!
Gem	2	87,350	96,507	89.76%	89.76%	89.09%	90.51%	0.99	12.18%	17.22%	96.86%
Gooding		1									
Idaho											
Jefferson											
Jerome	4	415,010	391,000	107.41%	103.13%	107.03%	106.14%	1.01	6.61%	9.98%	68.79%
Kootenai	63	12,771,901	20,102,323	72.27%	70.24%	68.92%	63.53%	1.14	24.41%	30.01%	0.00%
Latah	12	2,262,895	2,597,926	91.41%	95.16%	84.36%	87.10%	1.05	29.41%	37.85%	96.93%
Lemhi	1	19,534	30,000								
Lewis	1	2,700	2,000								
Lincoln											
Madison	2	662,700	682,500	90.25%	90.25%	89.79%	97.10%	0.93	10.01%	14.16%	98.57%
Minidoka	5	455,252	457,500	121.65%	107.32%	115.91%	99.51%	1.22	27.49%	36.70%	28.10%
Nez Perce	6	595,124	619,211	103.64%	97.71%	102.68%	96.11%	1.08	11.44%	15.17%	84.13%
Oneida											
Owyhee	2	98,146	145,000	63.52%	63.52%	63.21%	67.69%	0.94	9.81%	13.87%	0.00%
Payette	5	310,350	386,619	88.59%	91.88%	78.86%	80.27%	1.10	31.32%	47.85%	87.08%
Power											
Shoshone	5	389,238	650,500	40.85%	35.63%	33.84%	59.84%	0.68	50.34%	60.66%	0.00%
Teton											
Twin Falls	15	1,130,939	1,735,950	63.01%	60.97%	61.44%	65.15%	0.97	18.20%	24.36%	0.00%
Valley	6	1,676,830	1,884,000	78.64%	80.86%	74.91%	89.00%	0.88	28.82%	32.95%	99.85%
Washington											

Statewide 235 70,414,110 83,607,284 83.50% 83.57% 78.73% 84.22% 99.15% 25.88% 32.27% 0.01%

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Mean Lower	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)
Ada	83.59%	93.74%	81.26%	94.92%	86.94%	98.79%	Normal	718,737
Adams								52,028
Bannock	64.93%	91.51%	56.29%	91.30%	53.82%	85.63%	Normal	116,309
Bear Lake								
Benewah								200,000
Bingham								
Blaine								
Boise								
Bonner	31.79%	88.93%	N/A	N/A	35.49%	88.03%	Normal	186,667
Bonneville	62.15%	99.89%	N/A	N/A	47.85%	96.85%	Normal	129,778
Boundary					1			
Butte								
Camas								
Canyon	93.85%	104.48%	94.34%	102.07%	88.40%	100.53%	Normal	524,799
Caribou								
Cassia								60,000
Clark								
Clearwater								
Custer								
Elmore								135,000
Franklin								
Fremont							Normal	25,000
Gem			,				Normal	48,254
Gooding								
ldaho								
Jefferson								
Jerome	94.79%	120.03%	N/A	N/A	95.91%	116.37%	Normal	97,750
Kootenai	67.78%	76.77%	68.19%	77.73%	57.68%	69.39%	Normal	319,084
Latah	73.47%	109.35%	56.96%	128.04%	64.39%	109.82%	Normal	216,494
Lemhi								30,000
Lewis								2,000
Lincoln								
Madison							Normal	341,250
Minidoka	79.09%	164.21%	N/A	N/A	93.48%	105.53%	Normal	91,500
Nez Perce	90.70%	116.58%	N/A	N/A	93.22%	99.00%	Normal	103,202
Oneida	•							
Owyhee						_	Normal	72,500
Payette	48.17%	129.00%	N/A	N/A	53.99%	106.56%	Normal	77,324
Power								
Shoshone	17.22%	64.48%	N/A	N/A	26.46%	93.21%	Normal	130,100
Teton								1
Twin Falls	56.03%	69.99%	51.97%	68.84%	59.96%	70.34%	Normal	115,730
Valley	57.33%	99.95%	N/A	N/A	69.35%	108.66%	Normal	314,000
Washington		l .	<u> </u>		l			

Statewide 80.61% 86.40% 79.67% 86.96% 80.09% 88.35% Normal 355,776

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	3	1,112,400	1,407,700	73.50%	71.73%	72.63%	79.02%	0.93	12.85%	18.93%	98.03%
Adams											
Bannock	1	136,700	235,000								
Bear Lake											
Benewah	1	69,296	155,000								
Bingham	1	92,600	90,187								
Blaine											
Boise	1	75,520	85,000								
Bonner	3	244,960	454,800	72.57%	73.43%	61.76%	53.86%	1.35	40.57%	61.58%	92.78%
Bonneville	8	3,662,732	5,309,000	68.12%	64.27%	65.14%	68.99%	0.99	25.72%	31.24%	99.82%
Boundary											
Butte											
Camas											
Canyon	4	1,938,620	1,941,500	95.82%	98.30%	95.53%	99.85%	0.96	5.62%	8.78%	8.38%
Caribou											
Cassia	4	452,820	487,400	94.16%	94.22%	94.11%	92.91%	1.01	3.42%	4.04%	1.46%
Clark											
Clearwater								į į			
Custer	3	223,880	241,000	90.25%	97.08%	89.24%	92.90%	0.97	10.17%	17.68%	98.42%
Elmore										-	
Franklin											
Fremont											
Gem	2	633,240		127.87%	127.87%	127.53%	131.79%	0.97	7.26%	10.26%	2.74%
Gooding	1	92,285	75,000								
Idaho	4	482,848	605,532	80.43%	82.74%	79.51%	79.74%	1.01	13.55%	17.12%	91.77%
Jefferson	3	569,056	595,000	94.74%	92.68%	94.40%	95.64%	0.99	6.99%	10.43%	99.63%
Jerome											
Kootenai	17	2,523,040		78.04%	77.64%	75.73%	57.54%	1.36	17.83%	24.07%	99.57%
Latah	1	165,300	100,000								
Lemhi	1	41,408									
Lewis	1	134,328	275,000								
Lincoln											
Madison	1	80,200									
Minidoka	4	589,833			97.27%	90.84%	92.16%	1.02	24.23%	30.32%	86.43%
Nez Perce	3	415,642	515,000	84.76%	80.51%	84.26%	80.71%	1.05	9.02%	13.56%	78.52%
Oneida	1	106,156	124,000								
Owyhee											
Payette											
Power	2	460,497	500,000		101.03%	100.22%	92.10%	1.10	12.63%	17.86%	76.11%
Shoshone	4	782,860	1,236,050	67.64%	64.53%	66.15%	63.34%	1.07	18.86%	24.86%	99.61%
Teton											
Twin Falls	2	349,045	502,227	72.89%	72.89%	72.79%	69.50%	1.05	5.27%	7.45%	0.00%
Valley											
Washington	1	329,020	316,626								

Statewide 77 15,764,286 20,861,223 84.50% 86.07% 80.85% 75.57% 111.82% 21.49% 28.56% 2.26%

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County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)
Ada	50.04%	96.95%	N/A	N/A	54.32%	103.73%	Normal	469,233
Adams				· · · · · · ·				
Bannock								235,000
Bear Lake								
Benewah								155,000
Bingham								90,187
Blaine								
Boise								85,000
Bonner	-2.76%	147.91%	N/A	N/A	-11.46%	119.18%	Normal	151,600
Bonneville	53.86%	82.38%	NA	NA	58.22%	79.77%	Normal	663,625
Boundary	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			- · · · ·		15, ,0		1 333,320
Butte						-		
Camas								1
Canyon	85.92%	105.72%	N/A	N/A	94.54%	105.16%	Normal	485,375
Caribou					00170	100.1070	- Torrinar	100,010
Cassia	89.68%	98.64%	N/A	N/A	89.03%	96.78%	Normal	121,850
Clark	00.0070	00.0170			00.0070	00.7070	rvoma	121,000
Clearwater								
Custer	63.35%	117.14%	N/A	N/A	65.99%	119.80%	Normal	80.333
Elmore	50,00%			1,071	00.0070	110.0070	rtomar	00,000
Franklin						-		
Fremont				-				
Gem							Normal	240,240
Gooding		<del>-</del>						75,000
Idaho	64.23%	96.63%	N/A	N/A	68.18%	91.29%	Normal	151,383
Jefferson	78.08%	111.41%	N/A	N/A	79.71%	111.57%	Normal	198,333
Jerome								133,555
Kootenai	70.09%	86.00%	71.35%	87.28%	45.83%	69.25%	Normal	257,925
Latah	1	771777		5570	10.007.0	00:2070		100,000
Lemhi	-							35,000
Lewis	<del></del>							275,000
Lincoln								2:0,000
Madison								70,000
Minidoka	60.67%	127.95%	N/A	N/A	60.54%	123.78%	Normal	160,000
Nez Perce	65.39%	104.14%	N/A	N/A	73.45%	87.97%	Normal	171,667
Oneida				1,	1	37.37.70		124,000
Owyhee			-					,,,,,,,,
Payette			İ		-			<del>                                     </del>
Power				· · · · · · · · · · · · · · · · · · ·			Normal	250,000
Shoshone	47.86%	87.43%	N/A	N/A	45.48%	81.19%	Normal	309,013
Teton	1	2111,070	1,		10.10/0	51070		330,010
Twin Falls							Normal	251,114
Valley				<del>                                     </del>			. 10/11101	201,114
Washington					<del> </del>			316,626

Statewide

79.97%

89.02%

77.64%

90.30%

68.73%

82.41%

Normal

270,925

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County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	3	1,068,500	1,213,945	73.25%	54.95%	68.16%	88.02%	0.83	38.90%	48.83%	96.25%
Adams											
Bannock											
Bear Lake				i							
Benewah											
Bingham											
Blaine											
Boise											
Bonner	1	118,920	160,000								
Bonneville	2	104,477	185,000	51.31%	51.31%	50.07%	56.47%	0.91	21.90%	30.97%	0.00%
Boundary											
Butte											
Camas											
Canyon	8	2,983,750	2,986,000	101.30%	99.82%	101.09%	99.92%	1.01	3.89%	7.12%	0.00%
Caribou											
Cassia											
Clark				··							
Clearwater	1	35,352	100,000								
Custer											
Elmore	1	51,234	80,000								
Franklin											
Fremont							_				
Gem											
Gooding					-						
ldaho	1	16,590	30,720								
Jefferson	1	23,160									
Jerome	7	767,020	870,750	89.68%	92.60%	89.06%	88.09%	1.02	8.75%	12.22%	53.19%
Kootenai	5	924,302	1,407,900	91.71%	81.28%	83.64%	65.65%	1.40	35.16%	43.24%	85.08%
Latah											
Lemhi											
Lewis											
Lincoln											
Madison											
Minidoka	1	15,518	8,500								
Nez Perce											
Oneida											
Owyhee											
Payette	1	7,800	10,000								
Power											
Shoshone	1	315,910									
Teton	1	71,000	75,000								
Twin Falls											
Valley											
Washington											

Statewide 34 6,503,533 7,871,465 86.68% 93.63% 81.24% 82.62% 104.91% 24.23% 35.29% 26.32%

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)
Ada	12.95%	133.56%	N/A	N/A	21.82%	154.22%	Normal	404,648
Adams							•	
Bannock								
Bear Lake								
Benewah								
Bingham								
Blaine				Ì				
Boise				-				
Bonner		· ·						160,000
Bonneville							Normal	92,500
Boundary								
Butte								
Camas								
Canyon	96.47%	106.14%	NA	NA	97.12%	102.73%	Normal	373,250
Caribou								
Cassia								
Clark								
Clearwater								100,000
Custer								
Elmore								80,000
Franklin								
Fremont								
Gem								
Gooding								
Idaho			_					30,720
Jefferson								22,900
Jerome	81.63%	97.72%	N/A	N/A	79.93%	96.25%	Normal	124,393
Kootenai	53.90%	129.53%	N/A	N/A	33.98%	97.32%	Normal	281,580
Latah								
Lemhi								
Lewis							-	
Lincoln								
Madison								
Minidoka								8,500
Nez Perce								
Oneida								
Owyhee								
Payette								10,000
Power								
Shoshone								720,750
Teton								75,000
Twin Falls								
Valley								
Washington								

Statewide 78.05% 95.31% 78.00% 99.01% 71.79% 93.45% Normal 231,514

#### All Commercial/Industrial Rural/Urban and Improved/Unimproved

Date:	3/20/	200
Time:	8:09	ΑM

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	214	170,702,355	196,203,796	87.74%	88.59%	85.37%	87.00%	1.01	18.13%	23.09%	5.17%
Adams	5	742,071	956,028	78.06%	79.15%	75.16%	77.62%	1.01	17.63%	27.89%	89.07%
Bannock	51	12,253,293	16,038,150	72.59%	71.48%	69.93%	76.40%	0.95	23.34%	27.25%	0.00%
Bear Lake	5	453,090	513,900	103.09%	102.28%	98.32%	88.17%	1.17	21.11%	30.66%	68.79%
Benewah	10	938,376	1,514,000	72.86%	67.42%	67.07%	61.98%	1.18	36.06%	44.66%	95.25%
Bingham	7	625,714	629,287	92.73%	93.61%	90.15%	99.43%	0.93	17.89%	25.49%	97.38%
Blaine	14	8,954,940	10,208,348	89.45%	94.82%	86.11%	87.72%	1.02	18.68%	25.35%	53.98%
Boise	2	208,730	310,000	74.03%	74.03%	72.53%	67.33%	1.10	20.02%	28.32%	99.25%
Bonner	20	4,739,652	6,874,700	67.09%	66.95%	62.61%	68.94%	0.97	30.12%	36.97%	0.00%
Bonneville	37	11,609,884	18,237,338	76.24%	75.46%	72.31%	63.66%	1.20	28.18%	32.11%	0.03%
Boundary	5	683,600	995,380	74.12%	65.62%	72.16%	68.68%	1.08	22.01%	26.56%	96.48%
Butte	2	65,180	84,500	82.11%	82.11%	76.83%	77.14%	1.06	35.29%	49.91%	83.40%
Camas		, , , , , , , , , , , , , , , , , , , ,									
Canyon	114	55,066,432	58.522.738	95.44%	96.45%	94.14%	94.09%	1.01	11.15%	16.14%	Approx.100%
Caribou		,,						1.0.1			
Cassia	16	1,567,236	1,840,420	88.31%	89.82%	87.71%	85.16%	1.04	8.84%	11.91%	74.22%
Clark		.,001,200	1,010,120	00.0170	55.5275	01.7170	00.10%	1.0.	0.0170	11.0170	1 1.22 /0
Clearwater	8	467,793	536,500	88.73%	84.71%	81.28%	87.19%	1.02	31.73%	44.66%	93.57%
Custer	6	505,150	497,500	100.08%	101.19%	98.95%	101.54%	0.99	10.02%	15.59%	94.06%
Elmore	11	1,070,200	1,973,500	68.04%	56.45%	63.08%	54.23%	1.25	37.32%	43.30%	99.34%
Franklin	1	384,900	325,000	00.0170	00.1070	00.0070	0.1.2070	1.20	01.0270	10.0070	00:0170
Fremont	7	365,460	489,000	86.67%	75.16%	80.59%	74.74%	1.16	34.12%	42.96%	95.15%
Gem	20	2,586,330	2,975,078	83.78%	79.98%	80.28%	86.93%	0.96	25.80%	30.34%	86.43%
Gooding	14	1,128,462	1,178,000	98.13%	98.48%	97.01%	95.79%	1.02	11.37%	15.22%	99.86%
Idaho	16	1,764,325	2.112.252	88.27%	78.48%	80.94%	83.53%	1.06	34.13%	44.72%	98.64%
Jefferson	8	1,325,384	1,362,800	98.10%	97.53%	97.87%	97.25%	1.01	5.34%	7.24%	0.00%
Jerome	21	2,574,570	2,903,402	90.83%	92.60%	88.40%	88.67%	1.02	14.06%	21.45%	42.47%
Kootenai	166	57,967,022	76,205,234	78.92%	77.21%	75.37%	76.07%	1.04	23.59%	29.71%	0.00%
Latah	45	17,365,009	21,971,744	82.75%	82.29%	77.38%	79.03%	1.05	28.65%	35.97%	5.12%
Lemhi	8	1,076,933	1,135,000	95.31%	100.77%	92.44%	94.88%	1.00	18.96%	25.77%	95.54%
Lewis	9	763,056	1,207,878	75.70%	76.97%	69.77%	63.17%	1.20	33.96%	43.01%	90.66%
Lincoln	1	162,370	229,000							1010,110	72.92.13
Madison	16	5,164,471	5,858,500	87.29%	84.37%	86.48%	88.15%	0.99	11.44%	14.29%	80.78%
Minidoka	19	3,512,551	4,301,000	102.92%	97.05%	95.20%	81.67%	1.26	34.82%	40.87%	77.03%
Nez Perce	38	8.510.904	8.633.084	98.28%	95.20%	95.73%	98.58%	1.00	17.42%	25.05%	97.93%
Oneida	5	489,894	627,000	88.89%	85.61%	87.24%	78.13%	1.14	16.97%	21.85%	99.27%
Owyhee	19	1,241,928	1,793,000	73.51%	69.75%	67.80%	69.27%	1.06	37.07%	40.14%	99.27%
Payette	17	1,461,577	1,819,293	84.68%	89.90%	79.72%	80.34%	1.05	21.94%	32.64%	78.81%
Power	5	697,497	756,000	99.05%	98.47%	97.40%	92.26%	1.07	15.27%	20.02%	89.25%
Shoshone	24	3,265,217	5,766,472	60.35%	56.01%	56.38%	56.62%	1.07	31.96%	40.28%	0.00%
Teton	1	71,000	75,000	55.5676		00.3070	1 33.02 /0	1	55570		1
Twin Falls	42	5,388,574	7,500,893	73.25%	68.95%	70.58%	71.84%	1.02	22.99%	28.50%	0.00%
Valley	14	10,597,609	10,696,855	84.66%	80.95%	78.48%	99.07%	0.85	36.35%	41.12%	99.68%
Washington	13	2.658,160	2.850.055	100.29%	93.97%	97.16%	93.27%	1.08	21.49%	24.99%	91.92%
Statewide	1,066	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	481,314,925		85.60%	80.41%	83.66%	1.01	23.26%	29.71%	0.00%

## All Commercial/Industrial Rural/Urban and Improved/Unimproved

Date: 3/20/2007 Time: 8:09 AM

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	<u>Weighted</u> <u>Mean Upper</u> <u>Confidence</u> <u>Interval (90%)</u>	Distribution	Average Sale Price or Value (\$)
Ada	85.47%	90.02%	85.47%	91.76%	82.17%	91.84%	Normal	916.840
Adams	57.30%	98.82%	N/A	N/A	61.05%	94.19%	Normal	191,206
Bannock	68.04%	77.15%	61.54%	80.76%	64.36%	88.44%	Normal	314,474
Bear Lake	72.95%	133.22%	N/A	N/A	57.99%	118.34%	Normal	102,780
Benewah	54.00%	91.73%	44.71%	101.55%	49.94%	74.02%	Normal	151,400
Bingham	75.37%	110.09%	N/A	N/A	84.10%	114.76%	Normal	89,898
Blaine	78.71%	100.18%	77.17%	108.33%	72.07%	103.37%	Normal	729,168
Boise					-		Normal	155,000
Bonner	57.50%	76.68%	46.51%	80.83%	54.94%	82.95%	Normal	343,735
Bonneville	69.62%	82.86%	62.14%	91.93%	57.56%	69.76%	Normal	492.901
Boundary	55.35%	92.89%	N/A	N/A	57.46%	79.90%	Normal	199,076
Butte							Normal	42,250
Camas								1
Canyon	93.06%	97.81%	94.44%	98.58%	91.56%	96.63%	Normal	513,357
Caribou								
Cassia	83.70%	92.93%	80.49%	95.13%	79.81%	90.50%	Normal	115,026
Clark								110,020
Clearwater	62.18%	115.28%	NA	NA	49.75%	124.63%	Normal	67.063
Custer	87.24%	112.92%	N/A	N/A	89.02%	114.06%	Normal	82,917
Elmore	51.94%	84.13%	44.81%	88.60%	43.43%	65.03%	Normal	179,409
Franklin								325,000
Fremont	59.32%	114.01%	N/A	N/A	61.18%	88.30%	Normal	69.857
Gem	73.95%	93.60%	63.25%	100.69%	72.78%	101.09%	Normal	148,754
Gooding	91.06%	105.20%	91.62%	111.16%	89.45%	102.14%	Normal	84.143
Idaho	70.97%	105.57%	70.00%	97.26%	72.03%	95.02%	Normal	132.016
Jefferson	93.34%	102.86%	NA	NA	93.04%	101.47%	Normal	170,350
Jerome	83.50%	98.16%	88.66%	99.01%	83.42%	93.92%	Normal	138,257
Kootenai	75.92%	81.91%	74.06%	80.28%	72.21%	79.92%	Normal	459,068
Latah	75.45%	90.05%	71.64%	92.41%	64.46%	93.61%	Normal	488,261
Lemhi	78.86%	111.77%	NA	NA	82.11%	107.66%	Normal	141.875
Lewis	55.51%	95.88%	44.30%	108.44%	49.45%	76.90%	Normal	134,209
Lincoln						10.0070		229,000
Madison	81.83%	92.76%	80.37%	95.82%	82.09%	94.22%	Normal	366,156
Minidoka	86.18%	119.65%	69.88%	121.90%	71.17%	92.16%	Normal	226,368
Nez Perce	91.71%	104.85%	90.60%	101.83%	87.53%	109.64%	Normal	227,186
Oneida	70.37%	107.41%	N/A	N/A	60.86%	95.40%	Normal	125,400
Owyhee	61.77%	85.25%	50.82%	93.26%	53.09%	85.44%	Normal	94,368
Payette	72.97%	96.38%	72.56%	97.41%	72.72%	87.95%	Normal	107.017
Power	80.14%	117.96%	N/A	N/A	82.56%	101.96%	Normal	151,200
Shoshone	51.85%	68.86%	43.69%	65.09%	49.43%	63.82%	Normal	240,270
Teton	T							,_,0
Twin Falls	67.95%	78.55%	62.50%	72.60%	64.59%	79.09%	Normal	178,593
Valley	68.19%	101.14%	54.49%	102.90%	72.80%	125.35%	Normal	764,061
Washington	87.90%	112.68%	88.96%	123.22%	85.29%	101.24%	Normal	219,235

Statewide 83.09% 85.62% 83.52% 87.43% 81.35% 85.97% Normal 451,515

Category 26
Residential Condominiums

Date: 3/20/2007 Time: 8:08 AM

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	132	22,341,222	25,016,970	87.77%	88.09%	86.95%	89.30%	0.98	11.26%	13.65%	1.62%
Adams	1	168,536							71,127,0	10.0070	1.0270
Bannock						·			-		
Bear Lake			-		-				-		
Benewah											
Bingham											
Blaine	40	20,569,758	25,941,920	82.02%	79.78%	80.29%	79.29%	1.03	17.29%	20.54%	0.13%
Boise	1	74,520									011070
Bonner	50	11,439,010		77.77%	82.44%	75.49%	77.85%	1.00	18.02%	23.18%	0.00%
Bonneville	112	12,565,428	13,484,007	93.49%	92.07%	92.73%	93.19%	1.00	9.19%	13.84%	99.78%
Boundary										10.01.70	00.1070
Butte											
Camas										-	
Canyon	· "										
Caribou											
Cassia											
Clark											
Clearwater				-						-	
Custer											
Elmore											
Franklin											
Fremont	2	50,000	54,000	92.72%	92.72%	92.66%	92.59%	1.00	3.70%	5.24%	62.04%
Gem							_				
Gooding											
Idaho											
Jefferson											
Jerome							_				
Kootenai							_				
Latah	21	2,084,739	2,635,430	79.46%	77.12%	78.70%	79.10%	1.00	12.13%	13.84%	0.01%
Lemhi		_									
Lewis											
Lincoln											
Madison	5	370,652	397,300	93.50%	96.20%	93.40%	93.29%	1.00	3.40%	5.30%	90.44%
Minidoka											
Nez Perce										-	
Oneida											
Owyhee											
Payette											
Power											
Shoshone	14	1,951,240	2,500,910	84.96%	90.71%	82.86%	78.02%	1.09	14.46%	21.76%	16.29%
Teton											
Twin Falls	10	849,005	1,019,200	81.48%	76.82%	80.11%	83.30%	0.98	17.92%	19.58%	6.26%
Valley	25	5,253,336	6,554,209	77.52%	75.21%	76.41%	80.15%	0.97	13.87%	17.17%	0.00%
Washington											

Statewide 413 77,717,446 92,630,852 86.28% 87.97% 84.92% 83.90% 1.03 13.05% 17.34% 0.00%

#### Date: 3/20/2007 Category 26 Residential Condominiums Time: 8:08 AM

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	<u>Distribution</u>	Average Sale Price or Value (\$)
Ada	86.05%	89.48%	86.00%	89.50%	87.52%	91.09%	Non-Normal	189,523
Adams							Normal	228,000
Bannock								
Bear Lake								
Benewah							<del></del>	
Bingham								
Blaine	77.64%	86.40%	73.52%	88.07%	67.83%	90.76%	Normal	648,548
Boise		337.19.10	10.02,70		- 07.0070	30.1070	TTOTTICE	0.0,0.0
Bonner	73.57%	81.96%	72.53%	86.93%	73.33%	82.37%	Normal	293,878
Bonneville	91.48%	95.50%	90.67%	94.92%	91.27%	95.10%	Non-Normal	230,070
Boundary	01.1070	00.0070	00.01 70	04.0270	31.27 /0	33.1070	Non-Nonnai	
Butte								
Camas					_			<del>                                     </del>
Canyon				_				
Caribou								
Cassia								
Clark								
Clearwater								<del></del> -
Custer								
	<del>-  </del>							ļ
Elmore Franklin								
				<u> </u>				
Fremont Gem					_		Normal	27,000
					_			
Gooding Idaho								
Jefferson	<del>- </del>							
Jerome								
Kootenai	75.000/							
Latah	75.32%	83.60%	73.39%	87.97%	75.02%	83.19%	Normal	125,497
Lemhi								
Lewis								
Lincoln	00.700/	00.000/		21/2	00.050/			
Madison	88.78%	98.23%	N/A	N/A	88.35%_	98.23%	Normal	79,460
Minidoka								
Nez Perce								ļ
Oneida	-							
Owyhee					<u>.</u> _			
Payette								
Power	<u> </u>							
Shoshone	76.20%	93.71%	62.08%	96.07%	64.08%	91.96%	Normal	178,636
Teton								
Twin Falls	72.23%	90.72%	65.65%	100.73%	72.84%	93.76%	Normal	101,920
Valley	72.96%	82.08%	69.96%	83.66%	75.52%	84.79%	Normal	262,168
Washington								

Statewide

85.07%

87.49%

86.59% 89.29%

81.11%

86.69%

Non-normal 224,288

20.68%

25.46%

# Category 27 Commercial Condominiums

Date: 3/20/2007 Time: 8:08 AM

Statewide

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	25	7,859,300	9,089,705	88.63%	87.74%	86.60%	86.46%	1.03	17.01%	21.67%	36.18%
Adams		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,				00.1070	1.00	17.01.70	21.0170	
Bannock											
Bear Lake											
Benewah						-					
Bingham											
Blaine	7	1,941,810	2,109,598	96.53%	97.20%	95.86%	92.05%	1.05	9.50%	12.64%	88.33%
Boise				-							
Bonner											
Bonneville					-						-
Boundary	-										
Butte					_						
Camas											
Canyon											
Caribou											
Cassia											
Clark							-				
Clearwater											
Custer											
Elmore											
Franklin											
Fremont										_	
Gem											
Gooding						-					
Idaho						-					
Jefferson					-						
Jerome											
Kootenai											
Latah		12.00									
Lemhi	7	1,057,399	1,105,000	99.63%	101.37%	97.19%	95.69%	1.04	16.43%	23.11%	70.52%
Lewis										_	
Lincoln										-	
Madison											
Minidoka											
Nez Perce											
Oneida										·	
Owyhee											
Payette											-
Power											
Shoshone										-	
Teton											
Twin Falls											
Valley											
Washington											

39 10,858,509 12,304,303 92.02% 92.43% 90.04% 88.25% 1.04 16.75% Some Counties DO NOT have sales in some of the categories.

Category 27
Commercial Condominiums

Date: 3/20/2007 Time: 8:08 AM

<u>County</u>	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Connaence	Median Upper Confidence Interval (90%)	Meighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)
Ada	82.05%	95.20%	80.63%	101.57%	79.22%	93.71%	Normal	363,588
Adams						<u> </u>		- 555,555
Bannock								
Bear Lake								
Benewah							-	
Bingham				-				
Blaine	87.57%	105.50%	N/A	N/A	82.49%	101.61%	Normal	301,371
Boise				1.1111			110111141	00.,07.
Bonner								
Bonneville								
Boundary	_							
Butte	<u> </u>							1
Camas								
Canyon								<del> </del>
Caribou								
Cassia								1
Clark								
Clearwater				-	-			<b>}</b>
Custer								
Elmore								<del></del>
Franklin								
Fremont								
Gem								
Gooding			-			_		
Idaho								
Jefferson					,			
Jerome							-	
Kootenai								
Latah								
Lemhi	82.72%	116.54%	N/A	N/A	82.34%	109.05%	Normal	157,857
Lewis		11010170			02.0170	100.0070	Horrica	101,001
Lincoln								
Madison								
Minidoka								† ···
Nez Perce								
Oneida								
Owyhee								
Payette						-		
Power			. —	-				
Shoshone			-	. ,,				$\vdash$
Teton	1					+		$\vdash$
Twin Falls	+							<del> </del>
Valley	1							
Washington	+				-			<del>                                     </del>

Statewide

87.01%

97.03%

83.08% 101.37%

82.79%

93.71%

Normal

315,495

## Manufactured Housing on Land May include Improvement Categories 46, 48 or 65 on Land Categories 12, 15, 18 or 20

Date: 3/21/2007 Time: 7:14 AM

			· · ·					1	T		
_		Total Assessed	Total Sales Price	Mean	Median	Geometric	Weighted	Price Related	Coefficient of	Coefficient	<u>Probability</u>
County	Sales Count	Value (\$)	or Value (\$)	Ratio	Ratio	Mean Ratio	Mean Ratio	Differential	Dispersion	of Variation	of 90/110%
									(COD)	(COV)	Actual Mean
Ada	89	7,777,473	9,815,247	82.66%	78.34%	80.28%	79.24%	1.04	20.13%	24.56%	0.03%
Adams	8	642,036	983,200	68.06%	68.26%	64.88%	65.30%	1.04	24.56%	30.49%	99.86%
Bannock	39	3,146,454	3,409,016	94.36%	95.64%	93.11%	92.30%	1.02	12.49%	16.78%	95.74%
Bear Lake	5	298,410	327,765	90.42%	88.18%	84.81%	91.04%	0.99	24.85%	39.88%	88.88%
Benewah	18	915,536	1,352,966	68.09%	66.88%	64.29%	67.67%	1.01	27.02%	33.26%	0.00%
Bingham	17	1,267,362	1,311,126	100.16%	96.82%	98.98%	96.66%	1.04	12.71%	16.42%	99.32%
Blaine	8	1756990	1,662,778	102.40%	98.41%	97.10%	105.67%	0.97	23.75%	31.48%	74.86%
Boise	46	3,825,970	4,818,045	88.83%	80.88%	85.41%	79.41%	1.12	23.33%	29.65%	38.15%
Bonner	80	10,802,851	12,886,354	86.18%	81.68%	80.84%	83.83%	1.03	29.71%	34.08%	12.25%
Bonneville	25	1,609,907	1,952,943	83.75%	84.75%	80.87%	82.43%	1.02	20.36%	25.96%	92.51%
Boundary	16	1,300,830	1,750,721	76.47%	75.98%	75.00%	74.30%	1.03	14.82%	20.12%	0.00%
Butte	1	35,610	94,500								
Camas	2	173,430	365,000	49.85%	49.85%	49.29%	47.52%	1.05	14.84%	20.98%	0.00%
Canyon											
Caribou											
Cassia	12	1,093,976	1,013,650	111.29%	108.34%	109.43%	107.92%	1.03	14.98%	19.64%	42.07%
Clark	2	174,670		119.36%	119.36%	115.21%	116.45%	1.03	26.15%	36.98%	38.59%
Clearwater	23	1,171,258	1,519,970	83.09%	85.67%	80.89%	77.06%	1.08	16.98%	22.41%	96.33%
Custer	13	835,950	1,172,129	82.79%	81.27%	78.93%	71.32%	1.16	24.90%	31.09%	84.61%
Elmore	34	2,411,455	3,240,554	75.53%	71.92%	73.74%	74.41%	1.01	19.19%	22.39%	0.00%
Franklin	2	141,637	207,284	69.18%	69.18%	69.01%	68.33%	1.01	6.95%	9.83%	0.00%
Fremont	16	1,055,997	1,303,225	88.02%	83.05%	83.17%	81.03%	1.09	29.01%	34.26%	99.83%
Gem	65	7,551,400		87.33%	85.42%	86.39%	85.35%	1.02	11.01%	15.40%	5.50%
Gooding	21	1,524,495		86.70%	83.47%	84.90%	82.79%	1.05	14.94%	21.46%	79.39%
Idaho	48	4,235,858		85.46%	86.36%	82.33%	83.97%	1.02	20.80%	26.36%	8.11%
Jefferson	36	2,812,505		94.74%	96.71%	91.95%	93.84%	1.01	16.94%	23.07%	90.36%
Jerome	27	2,045,375		91.32%	86.98%	88.41%	84.64%	1.08	16.72%	29.84%	40.13%
Kootenai	72	11,955,729		93.04%	93.99%	91.93%	92.28%	1.01	12.28%	15.46%	96.34%
Latah	19	1,372,557	1,745,669	82.53%	79.89%	79.29%	78.63%	1.05	22.61%	29.72%	90.82%
Lemhi	11	489,612		66.84%	65.62%	65.51%	71.11%	0.94	16.85%	20.41%	0.00%
Lewis	7	332,890		82.56%	90.13%	77.41%	80.66%	1.02	22.00%	36.29%	99.25%
Lincoln	10	944,250		80.94%	84.51%	78.05%	75.86%	1.07	20.95%	27.30%	90.32%
Madison	11	785,737	942,851	87.85%	86.08%	83.19%	83.34%	1.05	24.34%	32.82%	99.46%
Minidoka	16	1,165,221	1,168,598	105.90%	98.86%	104.26%	99.71%	1.06	14.28%	18.65%	79.95%
Nez Perce	77	7,625,406		83.32%	85.98%	81.49%	83.38%	1.00	13.79%	19.81%	0.02%
Oneida	6	453,425		78.37%	77.89%	76.98%	75.84%	1.03	16.40%	20.06%	96.56%
Owyhee	58	4,771,240		78.02%	75.75%	71.54%	75.92%	1.03	32.25%	42.04%	0.27%
Payette	32	2,573,110		83.07%	85.73%	81.67%	81.67%	1.02	14.53%	17.96%	0.43%
Power	9	361,551	410,800	92.30%	86.43%	90.01%	88.01%	1.05	17.65%	25.42%	98.84%
Shoshone	13	761,600		60.97%	54.18%	56.57%	55.20%	1.10	30.61%	44.67%	0.00%
Teton	8	1,245,927		91.95%	90.08%	91.16%	91.34%	1.01	11.26%	14.10%	33.72%
Twin Falls	46	3,713,632		89.95%	91.87%	88.02%	87.25%	1.03	16.67%	21.32%	49.25%
Valley	15	1,904,090		71.25%	69.30%	69.87%	72.25%	0.99	14.51%	20.28%	0.00%
Washington	24	2,165,440	2,576,538	90.85%	89.92%	88.58%	84.04%	1.08	17.06%	22.49%	42.07%

Statewide 1,087 101,228,852 121,444,785 85.77% 85.09% 82.58% 83.35% 102.90% 20.49% 26.79% 0.00%

Statewide

84.62%

86.92%

83.89%

86.33%

County	Mean Lower	Mean Upper Confidence		Median Upper	<u>Meighted</u> Mean Lower	<u>Weighted</u> <u>Mean Upper</u> Confidence	<u>Distribution</u>	Average Sale Price
	<u>Confidence</u>		Confidence	Confidence	Confidence			or Value
	Interval (90%)	Interval (90%)	Interval (90%)	Interval (90%)	Interval (90%)	Interval (90%)		(\$)
A -1 -	70.400/	00.000/	75.500/	00.500/				
Ada	79.12%	86.20%	75.52%	83.50%	76.05%	82.42%	Normal	110,284
Adams	54.16%	81.97%	NA 97.400/	NA 00.000/	53.03%	77.57%	Normal	122,900
Bannock	90.19%	98.54%	87.12%	99.60%	88.05%	96.55%	Normal	87,411
Bear Lake	56.04%	124.80%	N/A	N/A	64.78%	117.30%	Normal	65,553
Benewah	58.80%	77.38%	55.85%	81.65%	54.19%	81.15%	Normal	75,165
Bingham	93.20%	107.13%	88.67%	107.11%	91.03%	102.30%	Normal	77,125
Blaine	80.80%	124.00%	NA NA	NA NA	89.68%	121.65%	Normal	207,847
Boise	82.44%	\$0.95	\$0.78	\$0.92	\$0.73	\$0.85	Normal	104,740
Bonner	80.78%	91.58%	76.18%	91.15%	78.39%	89.27%	Normal	161,079
Bonneville	76.31%	91.19%	72.52%	97.42%	76.24%	88.63%	Normal	78,118
Boundary	69.73%	83.21%	69.55%	81.35%	67.88%	80.72%	Normal	109,420
Butte								94,500
Camas							Normal	182,500
Canyon								
Caribou								
Cassia	99.96%	122.62%	95.90%	122.17%	96.80%	119.05%	Normal	84,471
Clark							Normal	75,000
Clearwater	76.42%	89.75%	72.65%	92.30%	68.17%	85.95%	Normal	66,086
Custer	70.06%	95.51%	66.57%	100.64%	53.61%	89.03%	Normal	90,164
Elmore	70.76%	80.30%	65.91%	82.81%	69.88%	78.95%	Normal	95,310
Franklin							Normal	103,642
Fremont	74.81%	101.24%	68.40%	104.05%	68.57%	93.49%	Normal	81,452
Gem	84.59%	90.08%	81.93%	87.12%	82.94%	87.76%	Normal	136,115
Gooding	79.70%	93.71%	80.62%	90.75%	76.69%	88.88%	Normal	87,690
Idaho	80.11%	90.80%	76.85%	92.34%	77.30%	90.64%	Normal	105,092
Jefferson	88.75%	100.73%	88.99%	103.01%	88.74%	98.93%	Normal	83,258
Jerome	82.37%	100.26%	80.73%	91.47%	80.22%	89.05%	Normal	89,506
Kootenai	90.25%	95.83%	89.67%	96.62%	89.76%	94.80%	Normal	179,938
Latah	72.77%	92.29%	67.70%	87.98%	71.29%	85.96%	Normal	91,877
Lemhi	59.39%	74.29%	59.25%	79.06%	64.32%	77.91%	Normal	62,591
Lewis	60.56%	104.57%	N/A	N/A	65.42%	95.90%	Normal	58,957
Lincoln	68.13%	93.75%	51.92%	100.04%	62.53%	89.18%	Normal	124,480
Madison	72.10%	103.60%	64.56%	104.06%	71.87%	94.80%	Normal	85,714
Minidoka	97.24%	114.55%	94.86%	112.93%	92.27%	107.15%	Normal	73,037
Nez Perce	80.22%	86.41%	82.29%	88.51%	80.12%	86.63%	Normal	118,775
Oneida	65.44%	91.30%	N/A	N/A	62.03%	89.65%	Normal	99,650
Owyhee	70.93%	85.10%	64.42%	80.74%	68.26%	83.57%	Normal	108,361
Payette	78.73%	87.40%	74.71%	94.47%	76.85%	86.48%	Normal	98,461
Power	77.75%	106.85%	73.87%	114.15%	68.56%	107.47%	Normal	45,644
Shoshone	47.51%	74.43%	52.11%	63.30%	46.32%	64.08%	Normal	106,128
Teton	83.26%	100.64%	NA	NA	83.36%	99.33%	Normal	170,500
Twin Falls	85.30%	94.60%	81.96%	97.55%	83.08%	91.41%	Normal	92,533
Valley	64.68%	77.82%	64.37%	77.71%	65.38%	79.11%	Normal	175,700
Washington	83.70%	98.00%	82.54%	99.99%	76.66%	91.43%	Normal	107,356

Some Counties DO NOT have sales in some of the categories.

84.55%

111,725

Normal

82.16%

#### Manufactured Housing NOT on Land May include Improvement Categories 46 or 65

Date: 3/21/2007 Time: 7:14 AM

1,036

24,537,374

26,703,681 102.32%

Statewide

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
Ada	226	5,116,675	5,774,284	98.38%	93.74%	93.96%	88.61%	1.11	26.04%	30.17%	Approx.100%
Adams							-				
Bannock	80	1,315,743	1,235,006	114.81%	108.75%	109.55%	106.54%	1.08	24.88%	30.04%	10.61%
Bear Lake	2	61,250	63,000	95.78%	95.78%	90.88%	97.22%	0.99	31.58%	44.66%	68.44%
Benewah	20	307,411	284,442	124.95%	111.89%	119.43%	108.08%	1.16	26.41%	32.86%	5.26%
Bingham	12	135,800	136,750	99.84%	97.50%	98.66%	99.31%	1.01	12.67%	15.68%	98.78%
Blaine	6.	80280	57,500	141.18%	141.67%	138.19%	139.62%	1.01	18.87%	22.35%	0.78%
Boise	1	3,780	7,500		-						
Bonner	30	1,556,338	1,627,859	102.87%	100.78%	100.50%	95.61%	1.08	15.67%	22.38%	94.74%
Bonneville	16	215,423	260,144	96.58%	73.72%	88.86%	82.81%	1.17	43.49%	41.92%	90.82%
Boundary	10	139,710	125,190	131.82%	115.46%	123.89%	111.60%	1.18	30.07%	39.81%	9.51%
Butte	1	8,870	6,000								
Camas											
Canyon	110	2,541,900	2,566,106	102.43%	102.09%	100.09%	99.06%	1.03	16.03%	21.08%	99.99%
Caribou											
Cassia	8	109,988	113,300	97.13%	95.22%	96.69%	97.08%	1.00	7.40%	10.46%	2.38%
Clark	2	8,300	7,500	114.50%	114.50%	112.88%	110.67%	1.03	16.74%	23.67%	40.90%
Clearwater	6	142,195	191,300	109.88%	91.02%	98.52%	74.33%	1.48	46.79%	50.97%	50.40%
Custer	5	53,260	54,919	109.59%	99.38%	105.35%	96.98%	1.13	21.21%	33.63%	51.20%
Elmore	26	286,946		103.54%	104.08%	98.32%	99.28%	1.04	22.57%	31.15%	84.85%
Franklin	3	114,325	97,400		124.07%	123.42%	117.38%	1.10	25.04%	36.25%	24.20%
Fremont	6	86,990	73,500		103.75%	111.97%	118.35%	0.98	24.76%	28.58%	34.09%
Gem	21	506,190		122.41%	117.03%	118.07%	108.46%	1.13	24.00%	27.67%	4.75%
Gooding	8	163,871	159,000		101.31%	99.12%	103.06%	0.97	10.74%	14.88%	97.06%
Idaho	9	72,880	67,500		98.60%	97.11%	107.97%	0.96	30.90%	38.50%	67.00%
Jefferson	6	42,970			105.39%	100.86%	112.19%	0.93	20.47%	28.30%	66.64%
Jerome	7	142,750		81.30%	51.35%	69.45%	60.66%	1.34	65.65%	66.10%	92.22%
Kootenai	164	5,527,133	6,676,972	89.99%	86.96%	86.85%	82.78%	1.09	19.73%	27.88%	49.83%
Latah	91	1,938,937	1,978,068	105.42%	99.15%	99.91%	98.02%	1.08	26.70%	33.05%	89.48%
Lemhi	1	1,233	950					1			
Lewis	1	6,560	7,000								
Lincoln				····				<u> </u>			
Madison	10	130,099			104.59%	107.60%	104.49%	1.04	12.99%	16.97%	57.53%
Minidoka	7	123,610			111.09%	120.86%	103.01%	1.23	26.95%	33.43%	15.39%
Nez Perce	55	1,566,767	1,744,684	98.05%	95.44%	93.40%	89.80%	1.09	24.27%	31.26%	97.24%
Oneida	ļ							ļ			70.570
Owyhee	12	487,493	484,862	105.16%	98.88%	101.81%	100.54%	1.05	19.35%	26.95%	72.57%
Payette	5	141,450	165,500	82.94%	88.37%	82.17%	85.47%	0.97	9.07%	14.54%	90.49%
Power		040.000	070 057	440.7001	400.000	440.4001	00.000	100	20.000/	20.000/	04.540/
Shoshone Teton	14	246,622	273,357	118.76%	102.20%	110.43%	90.22%	1.32	39.08%	39.62%	24.51%
Twin Falls	43	898,615	927,725	104.82%	98.28%	100.83%	96.86%	1.08	24.07%	27.21%	88.30%
Valley	8	141,110	158,000	92.51%	101.73%	88.70%	89.31%	1.04	18.21%	27.88%	97.26%
Washington	4	113,900		102.72%	112.00%	99.81%	109.00%	0.94	13.21%	25.03%	71.57%

Some Counties DO NOT have sales in some of the categories.

97.39%

97.67%

91.89%

111.35%

24.54%

Approx.100%

30.78%

Date:	3/21/2007
Time:	7:14 AM

<u>County</u>	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Mean Lower	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)
Ada	95.13%	101.63%	89.50%	97.09%	85.49%	91.73%	Normal	25,550
Adams		10710070	00.0070	37.13370	00.1070	- 01.7070	Homiai	20,000
Bannock	108.47%	121.15%	99.78%	117.07%	98.43%	114.64%	Normal	15,438
Bear Lake	723777.0		55,7575		30,10,0	, .	Normal	31,500
Benewah	109.07%	140.82%	103.18%	141.60%	94.60%	121.55%	Normal	14,222
Bingham	91.72%	107.95%	92.73%	113.14%	88.26%	110.35%	Normal	11,396
Blaine	115.22%	167.13%	N/A	N/A	112.26%	166.97%	Normal	9,583
Boise		10111070			7.1.1.1.1.1	100.01.70		7,500
Bonner	95.72%	110.01%	94.59%	108.69%	89.45%	101.76%	Normal	54,262
Bonneville	78.84%	114.32%	71.78%	114.40%	73.22%	92.40%	Normal	16,259
Boundary	101.40%	162.23%	90.14%	193.59%	96.80%	126.40%	Normal	12,519
Butte	107,1070	. 52.20 /6	33.1170	1.55.5570	00.0070	120.4070		6,000
Camas	-			<u> </u>				0,000
Canyon	99.04%	105.82%	97.90%	105.45%	94.70%	103.41%	Normal	23,328
Caribou	00.0170	100:02 70	07.5070	100.4070	34.7070	100.4170	Homai	20,020
Cassia	90.32%	103.93%	NA NA	NA	89.38%	104.77%	Normal	14,163
Clark	00.0270	100:00 /0		1.00	00.0070	104.1770	Normal	3,750
Clearwater	63.81%	155.94%	N/A	N/A	38.53%	110.13%	Normal	31,883
Custer	74.45%	144.73%	N/A	N/A	81.24%	112.72%	Normal	10,984
Elmore	92.74%	114.35%	90.48%	108.94%	89.41%	109.15%	Normal	11,117
Franklin	50.20%	208.01%	N/A	N/A	41.16%	193.59%	Normal	32,467
Fremont	88.42%	142.78%	N/A	N/A	86.13%	150.58%	Normal	12,250
Gem	109.66%	135.16%	97.54%	135.63%	97.46%	119.46%	Normal	22,224
Gooding	90.11%	110.07%	NA	NA NA	90.17%	115.96%	Normal	19,875
Idaho	79.29%	129.01%	61.80%	151.60%	90.14%	125.80%	Normal	7,500
Jefferson	80.42%	129.23%	N/A	N/A	77.58%	146.80%	Normal	6,383
Jerome	41.84%	120.77%	N/A	N/A	40.74%	80.59%	Normal	33,616
Kootenai	86.77%	93.21%	85.41%	89.52%	80.50%	85.06%	Non-normal	40,713
Latah	99.42%	111.43%	95.68%	103.47%	94.51%	101.53%	Normal	21,737
Lemhi		7	00.0070	1.00.7770	0 1.0 1 70	101.0070		950
Lewis								7,000
Lincoln								7,000
Madison	98.21%	119.63%	90.35%	124.96%	94.87%	114.10%	Normal	12,451
Minidoka	95.32%	157.37%	N/A	N/A	92.03%	113.99%	Normal	17,143
Nez Perce	91.25%	104.85%	85.50%	107.61%	84.27%	95.34%	Normal	31,722
Oneida	1	1000,0	55.5573	101.0170	J 1.21 /3	00.0170	110111101	J 1,1 ZZ
Owyhee	90.46%	119.86%	86.51%	129.77%	88.21%	112.88%	Normal	40,405
Payette	71.45%	94.44%	N/A	N/A	78.92%	92.01%	Normal	33,100
Power	1070			†	1 0.02 /0	32.0170	710111101	30,100
Shoshone	96.49%	141.03%	83.43%	162.57%	76.30%	104.14%	Normal	19,525
Teton	33.4070	111.0070	00.4070	102.01 /0	1 0.00 /0	104.1470	Hollinai	10,020
Twin Falls	97.66%	111.97%	93.48%	117.00%	86.19%	107.54%	Normal	21,575
Valley	75.22%	109.79%	NA	NA NA	69.82%	108.80%	Normal	19,750
Washington	72.47%	132.96%	N/A	N/A	92.40%	125.59%	Normal	26,125

Statewide 100.71% 103.93% 96.12% 98.77% 90.41% 93.37% Non-normal 25,776